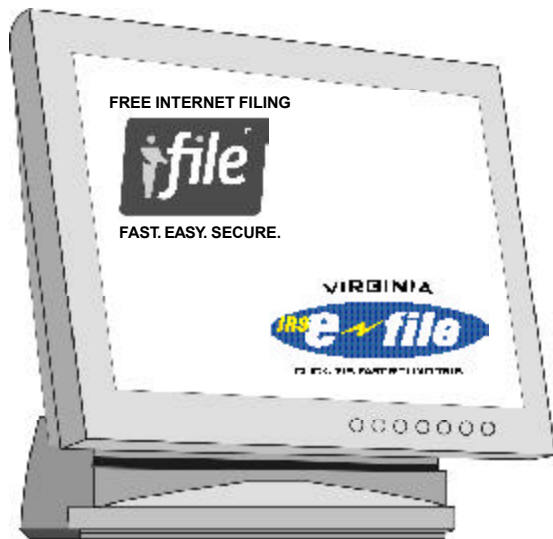


File Electronically!

For the Fastest Refunds



***Over 1 Million
Virginians Filed
Electronically
Last Year.***

You Can Too!

It's Fast, Easy, And Free. Just Click And Go.
Visit www.tax.state.va.us

Letter From the Commissioner

Dear Virginia Taxpayer:

This year, I encourage you to take advantage of the many electronic filing options available for filing and paying Virginia income taxes. When you file electronically, you help us process your return quickly, reduce the number of return errors, and shorten the time for you to receive your refund.

In 2003, over 1.1 million taxpayers filed their Virginia returns electronically. These taxpayers received their refunds faster than ever before - 99% of the refunds were issued in 12 days or less. To learn more about the many electronic services available to you, visit us at **www.tax.state.va.us**. At our web site, you will learn just how easy it is to:

- File your Virginia Form 760 tax return online - it's free, it's fast, and it's secure
- File for an extension to the May 1st filing deadline
- Make your estimated tax payments or pay a tax bill - just provide us with your bank account information and we will debit your account **on the date you select** up to the due date
- Check the status of your refund
- Learn about other electronic filing and payment services offered by us and by other commercial tax preparation service providers

Our web site is available 24 hours a day, seven days a week. There is no line and no waiting. Just logon to **www.tax.state.va.us** and, with a few keystrokes, you will be able to file your return or check your refund status when it is most convenient for you.

At Virginia Tax, we welcome your comments and suggestions for service improvements. The fastest way to reach us is by e-mail via our web site. We look forward to serving you.

Sincerely,


Kenneth W. Thorson
Tax Commissioner



WHAT'S NEW

Legislation

Advancement of Virginia's Fixed Date of Conformity to the Internal Revenue: Virginia's date of conformity to the Internal Revenue Code has been advanced from December 31, 2001 to December 31, 2002. However, Virginia does not conform to the special 30% bonus depreciation allowance for certain assets under the Internal Revenue Code or to the 5-year net operating loss carry back allowed for net operating losses generated in either taxable year 2001 or 2002.

Advancing Virginia's date of conformity forward by one year allows the benefits of the provisions in the Victims of Terrorism Relief Act of 2001 and the Job Creation and Worker Assistance Act of 2002 to flow through to the Virginia return.

The advancement of Fixed Date Conformity may also require you to recompute the section 179 expense deduction for Virginia purposes (refer to page 13).

Criminal Penalties: Any individual who makes a fraudulent return or statement with intent to evade the payment of taxes shall be guilty of a Class 6 felony (increased from Class 1 misdemeanor).

Neighborhood Assistance Act Credits: This credit is now available to professional counselors, clinical social workers, clinical psychologists, marriage and family therapists, and physical therapists who donate time to perform health care services at a qualified health clinic.

Credit for Employers of the Disabled: Credit **expired** at end of taxable year 2002. No new credits will be authorized, however, taxpayers may be able to claim eligible carryover amounts for this year and the next two taxable years.

Military Death Gratuity Payments Subtraction: Beginning in tax year 2001, a subtraction is allowed for military death gratuity payments made after September 11, 2001 to survivors of deceased military personnel killed in the line of duty.

Foreign Source Income Subtraction: The subtraction for foreign source income for individuals has been eliminated.

Refund Interest : The start date for calculating interest due on refund returns has changed. For returns filed electronically, interest will be paid if the refund is not issued within 30 days of receipt; and, for paper returns, if the refund is not issued within 60 days of receipt. This change applies to current year individual income tax returns only.

Voluntary Contributions: The Home Energy Assistance Fund and Virginia War Memorial Foundation & National D-Day Memorial Foundation are new for 2003. See page 24 for additional information.

Other Changes

Round To Whole Dollars: To improve accuracy of return preparation and speed the processing of your return, all amount entries on your return must now be rounded to the nearest dollar. Amounts less than 50 cents should be rounded down while all amounts of 50 cents - 99 cents should be rounded up.

Schedule OSC: This new schedule is to be used when reporting Multiple Credits for Taxes Paid to Other States. Taxpayers with one credit will continue to use Schedule ADJ. Visit **www.tax.state.va.us** or contact our Forms section at (804) 440-2541 to obtain this Schedule.

FILING OPTIONS



Electronically file your Virginia and federal tax returns together. This can be done through your tax preparer or at home using your computer and tax preparation software. For a list of Virginia tax preparation software providers visit **www.tax.state.va.us**.



File your Virginia 760 return over the Internet at our web site, **www.tax.state.va.us**. It is a quick and convenient way to file. To use iFile, you will need last year's Virginia refund or tax due amount from your return.



Use your touch-tone phone to file your return. This toll-free service is available 24 hours a day, seven days a week until May 3, 2004. Eligible participants automatically receive a separate filing instruction booklet from the Department of Taxation.

Tax Software can be used to file electronically or print out a paper return. The form that is printed, Form 760CG (computer generated), will have barcoding and special configurations that allow us to process these forms more efficiently.

Handprint Forms (Form 760, Schedule ADJ, Form OSC and Schedule CR) are designed with green boxes for you to enter information that scanners can read and interpret. This machine reading capability reduces the amount of manual intervention and increases processing efficiency. We ask that you carefully print information in the designated green areas on the forms using black ink.

All paper forms (including computer generated versions) must be original, not photocopies. This ensures faster, more accurate processing.

Health Insurance for Low-Income Children

Does your child need Health Insurance?

Call 1-866-873-2647, contact your Local Department of Social Services, or visit us on the Internet at www.FAMIS.org to learn if your children might qualify.

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COMMONWEALTH OF VIRGINIA 529 COLLEGE SAVINGS PLANS

Saving for college with the Virginia College Savings Plan makes good sense. Earnings grow tax free. You can use your savings at colleges throughout the country. And now, the plan provides three Section 529 investment options.



 Virginia Prepaid Education Program™
Limited Enrollment Period

 Virginia Education Savings Trust™
Enrollment Open All Year

 College America™
Enrollment Open All Year

Forms and Assistance

WEB SITE

www.tax.state.va.us

Visit Our Web Site: www.tax.state.va.us

- File your Virginia 760
- File your Virginia extension
- Make Virginia estimated payments
- Use *Web Payments* to pay on-line
- Spouse Tax Adjustment Calculator
- Forms and instructions
- Filing information and FAQs
- On-line tax calculator
- Tax Policy Library
- Publications and bulletins
- Expanded tax table
- E-mail Customer Services

TELE-TAX (804) 367-2486

TELE-TAX (804) 367-2486

Check the status of your refund. Be sure to have a copy of your return handy when you call.

With a touch-tone phone, you can access recorded tax information 24 hours a day. A partial list of topics is shown below.

<u>Topic</u>	<u>Code</u>	<u>Topic</u>	<u>Code</u>
Consumer's use tax	100	Notice of income tax adjustment letter ..	313
Highlights of changes for 2003	200	Reduction of refunds (Setoff Debt Act) ...	314
New for 2003	210	Accelerated Refunds	315
General information on filing	300	iFile	330
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Customer Service Inquiries

Call or visit your local Commissioner of the Revenue, Director of Finance, or Director of Tax Administration for:

- forms
- information
- return preparation assistance

Check the inside back cover for a list of localities and contact information.

OR

Contact the Virginia Department of Taxation at **(804) 367-8031** or for TDD equipment **(804) 367-8329**. Tenemos servicios disponible en Español. Normal hours 8:30 a.m. to 4:30 p.m. Monday through Friday.

To order forms:

(804) 440-2541

OR

**Virginia Department of Taxation
Forms Request Unit
P.O. Box 1317
Richmond, VA 23218-1317**

You can get a copy of the Virginia Taxpayer Bill of Rights by contacting Customer Services or visiting our web site.

CUSTOMER SERVICES & FORMS

ESPAÑOL
(804) 367-8031

Do You Need to File a Virginia Income Tax Return?

Complete Form 760, lines 1 through 9, to determine your Virginia adjusted gross income (VAGI). You must file if you are:

Single and your VAGI is \$5,000 or more

Married filing jointly and *combined* VAGI is \$8,000 or more

Married filing separately and your VAGI is \$4,000 or more

If you are not required to file, but you had Virginia income tax withheld, you are entitled to a refund of the amount withheld. You must file a return to receive a refund. See "Shorten Your Preparation Time" on page 5.

When to File Your Return

- **Calendar year filer** - If your tax year is January 1, 2003 - December 31, 2003, your individual income tax return must be postmarked no later than **May 3, 2004**, to avoid late filing penalties and interest.
- **Fiscal year filer** - If your tax year is any consecutive 12 month period other than January - December, your return must be postmarked by the 15th day of the fourth month following the end of your fiscal year. When filing, you should write "Fiscal Year Filer" across the top of page 1 of Form 760 and attach a statement indicating the beginning and ending months of your 12-month fiscal year.
- **Outside U.S.** - If you are living or traveling outside the United States and Puerto Rico (including serving in the military), the due date of your return is July 1, 2004. Attach a statement to your return explaining your situation AND fill in the overseas oval near the bottom of page 2 of Virginia Form 760.
- **Weekends and holidays** - If the due date falls on a Saturday, Sunday or legal holiday, your return must be postmarked by the next business day.

Extensions: If you cannot file your return by the due date, you should file an extension, Virginia Form 760E, and pay the tentative tax due by the due date of your original return. You may not substitute a copy of your federal extension form because Virginia Form 760E serves as your payment voucher for the tentative tax. **FILING FOR AN EXTENSION DOES NOT GRANT YOU EXTRA TIME TO PAY YOUR TAX.** You can file your extension and pay the tentative tax on our web site at www.tax.state.va.us. See page 20 for information on extension penalties and interest.

If you are certain you are due a refund, you do not need to file an extension. There is no penalty for filing a late refund return, but you must file within three years from the original due date in order to claim your refund.

Where to File

If you are filing a paper return, assemble your return and attachments according to the diagram on page 6. For computer-generated returns, your completed Schedule INC/CG replaces the requirement for copies of W-2s. **Mail the return to the address for the locality where you resided on January 1, 2004. Locality addresses are provided on the inside back cover of this booklet.**

Which Form Do You File?

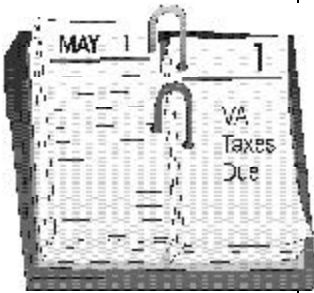
Virginia has three individual income tax returns:

- Residents file Form 760
- Part-year Virginia residents file Form 760PY
- Nonresidents file Form 763

The following information will help you determine which form is right for you.

FILING THRESHOLD

DUE DATE



Since May 1, 2004 falls on a Saturday, you may file your 2003 return on or before May 3, 2004.

**RESIDENCY
STATUS**

Are you a Virginia resident? There are two types of Virginia residents:

- **Actual:** You were physically present in Virginia for an aggregate of more than 183 days during the tax year.
- **Domiciliary:** Individuals whose state of legal residence is Virginia, whether living in or out of Virginia, are domiciliary, or legal residents. Any person who has not abandoned his or her legal domicile in Virginia and established legal domicile in another state remains a resident of Virginia, even if residing in another jurisdiction for a number of years. A resident of Virginia who accepts employment in another state or foreign country is a legal resident, unless appropriate steps are taken to abandon Virginia as the state of domicile.

**WHICH
FORM TO
FILE**

File Form 760 if:

- You (and your spouse, if filing a joint return) lived in Virginia the entire tax year.
- You were a resident of another state or country but lived in Virginia more than 183 days during the taxable year. (Note: if you moved your primary residence into or out of Virginia during the tax year, you may be required to file a part-year return instead.)
- You were a part-year resident but all of your income was from Virginia sources.

File Form 760PY if:

- You moved into and became a resident of Virginia during the taxable year.
- You moved out of Virginia and became a resident of another state, provided you did not move back to Virginia within 6 months.

File Form 763 if:

- You did not live in Virginia, but had income from Virginia sources, other than interest from personal savings accounts, interest or dividends from an individual stock market investment, or pension payments from a Virginia payor.
- You lived in Virginia for less than 183 days during the tax year, but had income from Virginia sources. (Note: If you moved your primary residence into or out of Virginia during the tax year, you may be required to file a part-year return, Form 760PY, instead.)

**FILING
EXCEPTIONS**

Exceptions for certain nonresidents

If you are a resident of **Kentucky** or the **District of Columbia** who commutes daily to work in Virginia, you do not have to file if:

- You had no actual place of abode in Virginia at any time during the year;
- Your only income from Virginia sources is salaries and wages; and
- Your salaries and wages are subject to income taxation by Kentucky or the District of Columbia.

If you are a nonresident of Virginia who is a resident of **Maryland, Pennsylvania** or **West Virginia**, and you earn salaries and wages in Virginia, you do not have to file if:

- Your only income from Virginia sources is salaries and wages; and
- You were present in Virginia for 183 days or less during the year; and
- Your salaries and wages are subject to income taxation by Maryland, Pennsylvania or West Virginia.

If you are a resident of **Kentucky, Maryland, Pennsylvania, West Virginia**, or the **District of Columbia**, and have income from Virginia sources other than wages and salaries, (such as business income or gain from the sale of a residence), you must file a Virginia Nonresident Individual Income Tax Return, Form 763, and pay tax on income not specifically exempted above.

Common Filing Considerations

MILITARY TAXPAYERS

Military Personnel

If your home of record is in another state, your active duty pay is not subject to Virginia income tax, even if you are stationed in Virginia. However, if you have any other income from a Virginia source, such as wages from a part-time job, you must file a nonresident return, Form 763.

Military Spouses and Dependents

Exemptions for members of the military do not apply to non-military spouses and dependents who live in Virginia. If you are a spouse or dependent of a member of the armed forces who is stationed in Virginia, you must determine your own residency status and filing obligations, even if you filed a joint federal return.

Spouses Filing Different Returns

Even if you and your spouse filed jointly on your federal return, there are instances where you may need to file different Virginia individual income tax returns. Each of you must determine your own residency status and filing obligations.

If you are a resident and your spouse is a nonresident, you may not file a joint Virginia return. For example, you may be required to file Form 760, while your spouse may be required to file Form 763. In this case, each of you must file the appropriate return separately.

If you are a full-year resident and your spouse is a part-year resident, you may file a joint return on Form 760PY. The full-year resident is entitled to full exemptions and deductions, while the part-year resident must prorate them.

MARRIED TAXPAYERS

Students

Students are subject to the same rules for determining which form to file as all other filers. For example, if you lived in Virginia for more than 183 days during the taxable year, you must file Form 760 even if you maintained legal residency in another state. If you maintained legal residency in Virginia, but attended school in another state, you are still considered a Virginia resident and must file a Virginia Form 760. Keep in mind you may be required to file in more than one state.

STUDENTS

Congressional Exemption

Any member of the U.S. Congress who is domiciled in another state is exempt from filing a Virginia income tax return, even if he or she has maintained a residence in Virginia for more than 183 days during the year. The exemption does not apply to congressional spouses, dependents or staff members who reside in Virginia.

CONGRESSIONAL EXEMPTION

Amended Returns

Complete Virginia Form 760 through line 24. You will need to complete lines 27 through 32 on Virginia Schedule ADJ to determine the amount of any refund or additional tax due with your amended return. Remember to fill in the oval located on the front of Form 760, indicating that this is an amended return. Also, fill in the oval on the front of the return if the amended return is the result of a net operating loss (NOL).

AMENDED RETURNS

Reminder: Keep copies of your completed Form 760 and all supporting documentation for three years.

Getting Started

Before you begin to prepare your Virginia Form 760, you will need the following:

- Your completed federal income tax return.
- W-2 and 1099 forms showing Virginia withholding.
- Virginia Schedule ADJ. See next section.
- Other state income tax returns filed if you are claiming the credit for tax paid to another state. If multiple credits, you will need Schedule OSC.
- Virginia Schedule CR. See page 22.

If you are filing an amended return, you will need copies of the records supporting the change to your return, as well as your original return.

Do You Need to Complete Virginia Schedule ADJ?

Complete Virginia Schedule ADJ if you need to report any of the following:

- Additions to Federal Adjusted Gross Income (FAGI)
- Subtractions from FAGI not reported on Form 760
- Credit for Low Income Individuals
- Credit for Tax Paid to Another State
- Addition to tax
- Penalties and Interest
- Consumer's Use Tax
- Voluntary Contributions
- Amended Returns

Shorten Your Preparation Time

If you file federal Form 1040EZ, you generally need to complete only a few lines on Virginia Form 760. If, in addition to filing Form 1040EZ, you have no other additions, subtractions, deductions, or credits, you can quickly complete Form 760 by following these seven easy steps:

Step 1 - Complete the top section of Form 760.

Step 2 - Enter your Federal Adjusted Gross Income on Line 1 and on Line 9.

Step 3 - Determine your Virginia Taxable Income by completing lines 10-14.

Step 4 - Look up the amount of tax you owe in the tax table and enter on Line 15.
If you are below the filing threshold, enter 0.

Step 5 - Enter your withholding on Line 18a, 18b and Line 24.

Step 6 - Complete lines 25 through 31 to compute your refund or the amount you owe. See page 12 for more information on direct deposit and payment options.

Step 7 - Attach your W-2 and 1099 forms, then sign, date and mail in your return.

How to Complete Virginia Form 760

Please use black ink to complete the form

Name, Address and SSN

Print your information in the space provided. *Remember to include the social security number and the **FIRST 4 letters of the last name of each person filing on this return.***

Fill in Ovals

Make sure all applicable ovals are completely filled in.

Dollar Amounts/Losses

Print the number in **black ink** in the boxes provided. If you are claiming a loss, fill in the appropriate "Loss" rectangle.

Enclosures

Attach all W-2 and 1099 forms reflecting Virginia withholding with a single staple at the left center of page 1 of the return.

Deceased Taxpayer - If filing a joint return, include SSN for each spouse and only the surviving spouse's name on the first page of this return.

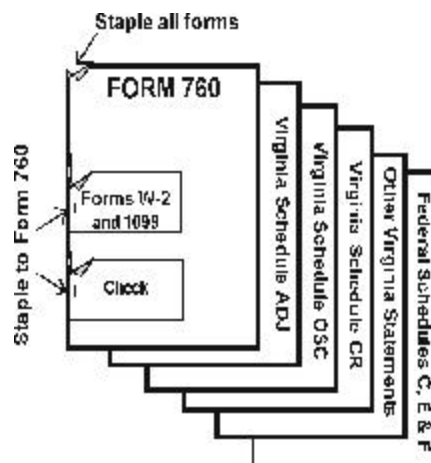
Assembling Your Return

ATTACHMENTS TO FORM 760

- Schedule ADJ
- Schedule OSC
- Schedule CR
- 760C or 760F
- VA Credit Schedules
- Other VA Statements or Schedules
- Federal Schedules C, C-EZ, E and F
- Other federal forms as applicable

By arranging your return according to the diagram to the right, our Customer Service Representatives will be able to quickly identify any forms associated with your return and provide you with faster and better service.

Enclose the **original** Virginia Form 760, Schedule ADJ, Schedule OSC and Schedule CR. Do not send photocopies of these forms. Photocopies of all supporting documents are acceptable.



Instructions for Form 760

Name and Address

Enter your name and mailing address in the space provided. If you are married filing separate returns (Filing Status 3), DO NOT enter your spouse's name in the spouse name field. Instead enter your spouse's name in the space below the filing status 3 line.

If one filer on the return is deceased, only the surviving spouse's name should appear in the name fields on the front of Virginia Form 760. This will ensure that any refund is properly issued to the surviving spouse. Be sure to fill in the oval on the back of the form for deceased spouse.

Ovals - Fill in any ovals that apply to you.

- Name or filing status has **changed** since last filing.
- Address has **changed** since last filing.
- Virginia return was not filed last year.
- Accelerated refund requested.
- Return adjusted for fixed date conformity - fill in the oval if the return has an addition, subtraction or an adjustment to itemized deductions due to fixed date conformity.
- Dependent on another's return with unearned income - See page 8 for instructions on the limited standard deduction.
- Amended return - See page 21 for details.

Fiscal year filers: Your return must be postmarked by the 15th day of the fourth month following the end of your fiscal year. When filing, you should write "Fiscal Year Filer" across the top of page 1 of Form 760 and attach a statement indicating the beginning and ending months of your 12-month fiscal year.

Social Security Number

Enter your social security number and the first four letters of your last name in the boxes. If using Filing Status 2 or 3, you must also enter the social security number and first four letters of the last name of your spouse.

Locality Code: Please take the time to properly identify the city or county where you live. Local school funding is allocated based in part on this information. Look up the three-digit code on the inside back cover for the locality in which you lived on January 1, 2004. Enter the corresponding number in the boxes provided on the form.

PRIVACY ACT

In compliance with the Privacy Act of 1974, disclosure of your social security number is mandatory under the authority of Section 58.1-209 of the Code of Virginia. Your Social Security number is used both as a means of identifying your income tax return and also of verifying the identity of individuals for income tax refund purposes.

Filing Status

In most cases, your filing status will be the same as the one you selected on your federal return. Fill in the oval next to the appropriate filing status. Make sure to fill in the Head of Household oval if you checked the Head of Household box on your federal return.

Even if you and your spouse filed a joint federal return, if you are a resident and your spouse is a nonresident, you may not file a joint Virginia return. The resident must file Form 760 using Filing Status 3. In this case, each of you must determine income, exemptions, and deductions as if you had filed separate federal returns. If the number of dependent exemptions or the amount of itemized deductions cannot be accounted for separately, they must be proportionately allocated between each spouse based on each spouse's income.

If one spouse is a resident and the other is a part-year resident, you may file together on Form 760PY. See page 4 for more information.

Exemptions

Enter the number of exemptions you are allowed in each box. If you are not entitled to a particular exemption, do not enter a zero; leave the box blank. The first exemption box has been completed for you. If you are filing a joint return, also complete the boxes that pertain to your spouse.

- 65+ Enter a "1" if you were 65 or older on January 1, 2004.
- Blind Enter a "1" if you are considered blind for federal income tax purposes.
- Dependents Enter the number of dependents you are claiming on your Virginia Income Tax return.

Generally, you may claim the same number of dependent exemptions allowed on your Federal return. Please remember that the same dependent cannot be claimed on more than one Virginia return.

Note for Filing Status 3. Each spouse must determine exemptions as if he or she had filed separate federal returns, using federal rules for separate reporting. If the number of dependent exemptions cannot be accounted for separately, they must be proportionately allocated between each spouse based on each spouse's income. One spouse may never claim less than a whole personal exemption.

Add the numbers entered in all of the exemption boxes, and enter the total in the box provided. Use the total number of exemptions when completing line 11.

Line Instructions

Line 1 Federal Adjusted Gross Income Enter the federal adjusted gross income from your federal return. If married filing separately (Filing Status 3), enter only the amount of income attributable to you. Be sure to use the federal adjusted gross income amount, NOT federal taxable income.

Line 2 Additions If you reported any additions on Virginia Schedule ADJ, enter the total amount from line 3 on Schedule ADJ.

Line 3 Add lines 1 and 2 and enter the total.

Line 4 Age Deduction - If you were:

- age 62, 63 or 64 on January 1, 2004, enter \$6,000 in the box labeled "You".
- age 65 or older on January 1, 2004, enter \$12,000 in the box labeled "You".

If either situation applies to your spouse, and you are filing jointly, enter the deduction in the box labeled "Spouse". Add the deductions for you and your spouse and enter the total in the box to the right.

Reminder: If you reported disability income as wages on your federal return, you may benefit by taking a subtraction for disability income on Schedule ADJ instead of this age deduction. **Neither spouse can claim both the age deduction and the subtraction for disability income on the Virginia return.** Use the one that benefits you the most.

Line 5 Social Security Act and equivalent Tier 1 Railroad Retirement Act Benefits Enter the amount of taxable social security and/or railroad retirement act benefits that you included in your federal adjusted gross income.

Instructions for Virginia Form 760

If a line does not apply to you, leave it blank. Do not use dashes or other symbols to indicate you have no entry.

- Line 6 State Income Tax Refund or Overpayment Credit** Enter the amount of any state income tax refund or overpayment credit that you reported as income on your federal return.
- Line 7 Subtractions** If you reported any other subtractions on Virginia Schedule ADJ, enter the total amount from line 7 of Schedule ADJ.
- Line 8** Add lines 4, 5, 6, and 7, and enter the total.
- Line 9 Virginia Adjusted Gross Income** Subtract line 8 from line 3 and enter the total. Compare this number to the filing threshold in the table on page 2 to see if you are required to file Form 760. If your income is below the threshold amount, but you had Virginia income tax withheld, you must file a return to claim your refund.
- Line 10 Standard or Itemized Deductions** You must claim the same type of deductions (standard or itemized) on your Virginia return as you claimed on your federal return. Your state and local income taxes must be subtracted from your itemized deductions. Property and other taxes included as deductions on your federal return are also allowed on your Virginia return.
- Note for Filing Status 3: If one spouse claims itemized deductions, the other spouse must also claim itemized deductions. If it is not possible to determine deductions separately, they should be allocated proportionately based on your shares of income.

STANDARD DEDUCTIONS

If you claimed standard deduction on your Federal return, you must also claim standard deduction on your Virginia return. Claim the amount listed below that corresponds with your filing status.

- Single Filing Status 1 Enter \$3,000 on Line 10
- Married joint return Filing Status 2 Enter \$5,000 on Line 10
- Married separate return Filing Status 3 Enter \$2,500 on Line 10

If you can be claimed as a dependent on the federal return of another taxpayer and had any unearned income during the year, your allowable standard deduction is limited to the amount of your earned income. Enter the smaller of the amount of earned income or the standard deduction amount on line 10.

ITEMIZED DEDUCTIONS

You must claim itemized deductions on your Virginia return if you claimed itemized deductions on your Federal return. Before making an entry on Form 760, lines 10a or 10b, answer the following questions:

Do you have an addition (Schedule ADJ, line 2a) or subtraction (Schedule ADJ, line 6a) for Fixed Date Conformity?

OR { **YES** → Refer to page 9 and follow the instructions on the FDC Worksheet and Itemized Deduction Worksheet to complete Form 760, lines 10a and 10b.

NO → **Are your itemized deductions on your federal return limited?**

OR { **YES** → Refer to page 9 and follow the instructions on the Itemized Deduction Worksheet to complete Form 760, lines 10a and 10b.

NO → Enter the total from federal Schedule A on Form 760, line 10a; and the state and local tax from federal Schedule A on Form 760, line 10b.

FDC WORKSHEET

Fixed Date Conformity Modification To Itemized Deductions

Enter the information requested on each line. In most cases, the deduction allowed on federal Schedule A will be allowed on the FDC Worksheet. The exceptions are Gifts to Charity (Sch.A, line 18) and Casualty and Theft Loss (Sch.A, line 19). These amounts should be recomputed by substituting the amount on line 5 for the FAGI you used to compute your federal limitations.

Computation of Fixed Date Conformity Federal Adjusted Gross Income

- | | | | |
|---|--|---|-------|
| 1 | Federal Adjusted Gross Income (FAGI) from federal return | 1 | _____ |
| 2 | Fixed date conformity additions to FAGI | 2 | _____ |
| 3 | Subtotal. Add line 1 and line 2 | 3 | _____ |
| 4 | Fixed date conformity subtractions from FAGI | 4 | _____ |
| 5 | Fixed date conformity FAGI. Subtract line 4 from line 3 | 5 | _____ |

MODIFICATIONS TO ITEMIZED DEDUCTION DUE TO FIXED DATE CONFORMITY

All references are to the same line and amount claimed on the federal Schedule A unless otherwise specified.

- | | | | |
|----|---|----|-------|
| 6 | Medical and dental expenses claimed on federal Schedule A, line 1 .. | 6 | _____ |
| 7 | Enter amount from line 5 above | 7 | _____ |
| 8 | Multiply line 7 above by 7.5% (.075) | 8 | _____ |
| 9 | Subtract line 8 from line 6. If line 8 is more than line 6, enter -0- | 9 | _____ |
| 10 | Enter the amount from federal Schedule A, line 9 | 10 | _____ |
| 11 | Enter the amount from federal Schedule A, line 14 | 11 | _____ |
| 12 | Enter the amount from federal Schedule A, line 18 | 12 | _____ |
| 13 | Enter the amount from federal Schedule A, line 19 | 13 | _____ |
| 14 | Unreimbursed employee expenses from federal Schedule A, line 20. | 14 | _____ |
| 15 | Tax preparation fees from federal Schedule A, line 21 | 15 | _____ |
| 16 | Other expenses claimed on federal Schedule A, line 22 | 16 | _____ |
| 17 | Add lines 14 through 16 | 17 | _____ |
| 18 | Enter amount from line 5 above | 18 | _____ |
| 19 | Multiply line 18 above by 2% (.02) | 19 | _____ |
| 20 | Subtract line 19 from line 17. If line 19 is more than line 17, enter -0- | 20 | _____ |
| 21 | Enter the amount from federal Schedule A, line 27 | 21 | _____ |
| 22 | Add lines 9, 10, 11, 12, 13, 20 and 21 | 22 | _____ |

Is line 5 above over \$139,500 (over \$69,750 if married filing separately)?

NO. Your deduction is not limited. Enter the amount from line 22 on line 10a Form 760. Enter the state and local tax from federal Schedule A on Form 760, line 10b.

YES. Your deduction may be limited. Complete the Virginia ITEMIZED DEDUCTION WORKSHEET below.

ITEMIZED DEDUCTION WORKSHEET

Virginia Tax Modification for Federal Adjusted Gross Income over \$139,500 (\$69,750 if filing separately.)

Refer to federal Schedule A to complete the worksheet below. However, if you completed the FDC Worksheet above, substitute those figures for corresponding Schedule A information.

Part A - Total federal itemized deductions.

- | | | | |
|-----|---|----|-------|
| 1. | Federal Sch. A, total lines 4, 9, 14, 18, 19, 26 & 27 or line 22 from the above FDC Worksheet. | 1 | _____ |
| 2. | Add the amounts on Schedule A, lines 4 (or FDC Worksheet, line 9), 13 and 19, plus any gambling losses included on line 27. | 2 | _____ |
| 3. | Subtract line 2 from line 1. If the result is zero, stop here ; enter the amount from line 1 above on line 10a, Form 760. (The limitation does not apply.) | 3 | _____ |
| 4. | Multiply line 3 above by 80% (0.80). | 4 | _____ |
| 5. | Enter the total from Form 760, line 1 or Line 5 of the FDC Worksheet. | 5 | _____ |
| 6. | Enter \$139,500 (\$69,750 if married filing separately) | 6 | _____ |
| 7. | Subtract line 6 from line 5. If the result is zero or less, stop here ; complete line 10a of form 760 (the limitation does not apply.) | 7 | _____ |
| 8. | Multiply line 7 above by 3% (0.03). | 8 | _____ |
| 9. | Enter the smaller of line 4 or line 8. | 9 | _____ |
| 10. | Total itemized deductions. Subtract line 9 from line 1. Enter the total on line 10a, Form 760 under Total Deductions and continue the worksheet. | 10 | _____ |

Part B - State and local income tax modification

- | | | | |
|-----|---|----|-------|
| 11. | Enter the state and local income tax shown on Schedule A. | 11 | _____ |
| 12. | Enter the amount from line 9 above. | 12 | _____ |
| 13. | Enter the amount from line 3 above. | 13 | _____ |
| 14. | Divide line 12 by line 13. Enter the result to 3 decimal places. | 14 | _____ |
| 15. | Multiply line 14 by line 11. | 15 | _____ |
| 16. | Subtract line 15 from line 11. Entered on line 10b, Form 760. | 16 | _____ |

Line Instructions - Virginia Form 760

- Line 11 Exemptions** Multiply the total number of exemptions claimed in the exemptions section by \$800. Enter this amount on line 11.
- Line 12 Child and Dependent Care Deduction** You may claim this deduction on your Virginia return only if you were eligible to claim a credit for child and dependent care expenses on your federal return. Enter the amount on which the Federal credit for child and dependent care is based. (This is the amount on Federal Form 2441 or Schedule 2 of Form 1040A that is multiplied by the decimal amount.) **DO NOT ENTER THE FEDERAL CREDIT AMOUNT.**
- Line 13** Add lines 10, 11, and 12 and enter the total.
- Line 14 Virginia Taxable Income** Subtract line 13 from line 9.
- Line 15 Amount of Tax** To compute your tax, you can use either the tax table or the tax rate schedule on page 25, or use the Tax Calculator on our web site at: **www.tax.state.va.us**.
- Line 16 Spouse Tax Adjustment (STA)** Couples filing jointly under Filing Status 2 may reduce their tax by up to \$259 with the STA if both have taxable income to report and their joint taxable income on line 14 is more than \$3,000. Using the STA, couples filing joint returns will not pay higher taxes than if they had filed separate returns.

You can calculate your Spouse Tax Adjustment (STA) on-line at the TAX web site,
www.tax.state.va.us.

HOW IT WORKS:

Virginia tax rates increase with income: 2% up to \$3,000; 3% from \$3,001 to \$5,000; 5% from \$5,001 to \$17,000 and 5.75% for income over \$17,000. The STA lets both incomes reported on jointly filed returns benefit from the lower tax rates.

EXAMPLE: The Smiths have combined Virginia taxable income of \$42,000. Mr. Smith's income is \$30,000 and Mrs. Smith's income is \$12,000. Without the STA, their Virginia tax is \$2,157. With the STA, both incomes benefit from the lower tax rates. Using the STA Calculator at **www.tax.state.va.us**, the Smiths compute an STA of \$214, reducing their taxes to \$1,943. If you cannot access the TAX web site, use the following worksheet to calculate your STA. You will need your federal tax return and, if applicable, a completed Virginia Schedule ADJ.

Enter your STA amount on Line 16 of Form 760. You must also enter the Virginia Adjusted Gross Income (VAGI) for each spouse on Lines 16a and 16b.

Spouse Tax Adjustment Worksheet

PART 1: SEPARATE YOUR INCOME AND EXEMPTIONS

	You	Spouse																					
1. Enter the portion of the Virginia Adjusted Gross Income on line 9 of Form 760 that is related to each spouse																							
2. Enter separate personal exemption amounts. Enter a 1 in the boxes that apply and multiply \$800 by the total number																							
<table style="margin: auto;"> <tr> <td></td> <td style="text-align: center;">65 or over</td> <td></td> <td style="text-align: center;">Blind</td> <td></td> <td style="text-align: center;">Total</td> <td></td> </tr> <tr> <td>You:</td> <td style="text-align: center;">1 +</td> <td style="border: 1px solid black; width: 40px;"></td> <td style="text-align: center;">+</td> <td style="border: 1px solid black; width: 40px;"></td> <td style="text-align: center;">+</td> <td style="border: 1px solid black; width: 40px;"></td> </tr> <tr> <td>Spouse:</td> <td style="text-align: center;">1 +</td> <td style="border: 1px solid black; width: 40px;"></td> <td style="text-align: center;">+</td> <td style="border: 1px solid black; width: 40px;"></td> <td style="text-align: center;">+</td> <td style="border: 1px solid black; width: 40px;"></td> </tr> </table>		65 or over		Blind		Total		You:	1 +		+		+		Spouse:	1 +		+		+			
	65 or over		Blind		Total																		
You:	1 +		+		+																		
Spouse:	1 +		+		+																		
3. Subtract line 2 from line 1. If either amount is 0 or less, stop here; you do not qualify for this credit																							

PART 2: CALCULATE YOUR TAX ADJUSTMENT

4. Enter the taxable income from line 14 on Form 760	
5. Enter the smaller amount from line 3 above. If this amount is larger than \$17,000 and line 4 is larger than \$34,000, skip to line 12 and enter \$259 as the credit	
6. Subtract line 5 from line 4 (if \$0 or less, enter \$0)	
7. Divide the amount on line 4 by 2	
8. Enter the tax on the smaller amount from line 5 or line 7. Refer to the tax table or rate schedule	
9. Enter the tax on the larger amount from line 6 or line 7. Refer to the tax table or rate schedule	
10. Add line 8 and 9	
11. Enter the tax from line 15 on Form 760	
12. TAX ADJUSTMENT: Subtract line 10 from line 11. Enter this amount on line 16 of Form 760	

To speed processing, be sure to enter the Virginia Adjusted Gross Income for each spouse on lines 16a & 16b.

Line Instructions - Virginia Form 760

- Line 17 Net Amount of Tax** Subtract line 16 from line 15 and enter the difference on line 17.
- Line 18a Virginia Tax Withheld During Tax Year 2003** Enter the amount of Virginia tax withheld from your W-2 and 1099 form(s) in the box labeled "Your Virginia Withholding."
- Line 18b** If filing a joint return, enter the amount of Virginia tax withheld from your spouse's W-2 and 1099 form(s) in the box labeled "Spouse's Virginia Withholding."
- Line 19 Estimated Payments for Tax Year 2003** Enter the total amount of your 2003 estimated payments. Remember to include any overpayment from your 2002 tax return that you applied to your 2003 estimated taxes (calendar year filers due dates are May 1, June 15, September 15 & January 15).
If you did not have enough income tax withheld this year, you may need to increase the amount of tax withheld or pay estimated income tax for 2004. Generally, you are required to make payments of estimated income tax if your estimated Virginia tax liability exceeds your Virginia withholding and other tax credits by more than \$150. **To make estimated payments, file Form 760ES or visit our web site at www.tax.state.va.us.**
- Line 20 Extension Payments** If you filed for an extension, enter the amount of tentative tax paid with your Form 760E or the amount paid if you filed an extension on our web site.
- Line 21 Tax Credit for Low Income Individuals** If you claimed a Credit for Low Income Individuals on Virginia Schedule ADJ, enter the total amount from line 12 on Schedule ADJ. Refer to page 18 for additional information. The amount of the credit claimed may not exceed your tax liability on line 17 of Form 760. For example, if net tax on line 17 is \$141, and the amount of your eligible credit is \$300, then enter \$141 on line 21.
- Line 22 Credit for Tax Paid to Another State** Enter the amount of credit for tax paid to another state you claimed on Virginia Schedule ADJ, line 19 or Schedule OSC, line 41. Refer to page 19 for additional information. You must attach Schedule ADJ or Schedule OSC and a copy of the other state's return.
- Line 23 Other Credits** If you claimed any credits on Virginia Schedule CR, enter the amount from line 116 on Virginia Schedule CR.
If you are *only* claiming a Political Contributions Credit, enter the amount of the credit. You do not need to attach Schedule CR. The Political Contributions Credit is available to individuals who make contributions to candidates for state or local political office. The credit is 50 percent of the amount of the contribution, subject to a \$25 limit for individuals and a \$50 limit for married taxpayers filing jointly.
- Line 24 Total Payments and Credits** Add the amounts on lines 18 through 23.
- Line 25** If line 24 is smaller than line 17, subtract line 24 from line 17. **This is the amount of tax you owe.**
- Line 26** If line 17 is smaller than line 24, subtract line 17 from line 24. **This is the amount of tax you have overpaid.**
- Line 27** If you would like some or all of your overpayment from line 26 credited to your estimated taxes for next year, enter the amount in the box.
- Line 28 Adjustments and Voluntary Contributions** If you reported any adjustments or voluntary contributions on Virginia Schedule ADJ, enter the total amount from line 26 on Schedule ADJ.
- Line 29** Add line 27 and line 28.
- Line 30** *If you owe tax on line 25*, and you had any adjustments or voluntary contributions which you reported on Virginia Schedule ADJ, add lines 25 and 29 and enter the total.

-OR-

If you overpaid your taxes on line 26, but you credited all or part of the overpayment to next year's estimated tax, and/or had adjustments or voluntary contributions that exceeded your overpayment and line 29 is greater than line 26, subtract line 26 from line 29 and enter the difference.

PAYMENT OPTIONS

Web Payments: Use our web site, www.tax.state.va.us, to make a payment on-line. Payments are electronically transferred from your savings or checking account. There is no fee charged by the Department.

Check: Make your check payable to the Treasurer or Director of Finance of the city or county in which you reside. See the inside back cover for a listing of localities. Make sure your social security number is on your check and make a notation that it is your 2003 Virginia income tax payment.

Credit Card: Call 1-800-2PAY-TAX, or to pay over the internet, visit www.officialpayments.com. The jurisdiction code for Virginia is 1080. You will need this number when you arrange for credit card payment.

If you have already filed your return with your Commissioner of the Revenue and did not fill in the credit card oval, call your Local Commissioner of the Revenue's office for the correct jurisdiction code prior to initiating your credit card payment. Phone numbers are listed on the inside back cover.

The company processing the transaction will assess an additional fee. Prior to payment, you will be informed of the fee and will have the option to cancel the transaction at that time with no charge. After you complete the transaction be sure to fill in the oval on line 30 indicating that you have arranged for a credit card payment.



Line 31 If line 26 is greater than line 29, enter the difference in the box. **This is your refund.**

Direct Deposit - Get your refund faster! Have your refund deposited directly into your bank account. Fill in the oval to indicate whether the account number is for a checking or savings account.

Enter your bank's nine-digit routing transit number printed on the bottom of your check. The first two digits of the routing number must be 01 through 12 or 21 through 32. *Do not use a deposit slip to verify the number. It may contain internal routing numbers that are not part of the actual routing number.*

Enter your bank account number up to 17 digits. Do not enter hyphens, spaces, and special symbols. Enter the number from left to right and leave any unused boxes blank. Do not include the check number.

If you prefer to have your check mailed to you, simply leave the direct deposit information blank.

For a faster refund
use Direct Deposit.

Notice: Virginia law requires the Department of Taxation to check for any outstanding debt with Virginia agencies, courts, localities, and the IRS. If any debt is found, all or part of your refund may be withheld to help satisfy the debt.

John Smith
Mary Smith
100 Main Street
Richmond, VA 23220

Date _____

PAY TO THE ORDER OF _____ \$ _____

ANYTOWN BANK
Anytown, VA 20000

Routing number: 250250025
Account number: 002020186

1234

Don't include the check number

Note: The routing and account numbers may appear in different places on your check

Fill in all ovals that apply

- I authorize the Dept. of Taxation to discuss my return with my preparer. Gives the Department of Taxation authorization to discuss your return information with your tax preparer.
- Qualified farmer, fisherman or merchant seaman.
- Return was completed by a paid preparer.
- Coalfield employment enhancement tax credit earned.
- Primary taxpayer deceased.
- Spouse deceased.
- Overseas on due date - If you were overseas on May 3, 2004, fill in this oval and attach a statement explaining your situation. Your return is due **by July 1, 2004.**

} Include SSN for each spouse and only the surviving spouse's name on the first page of this return.

Signature(s)

Be sure to sign and date your return. If filing jointly, both spouses must sign the return. In so doing, you agree that filing jointly on this return makes you jointly and severally liable for the tax due and any refunds will be paid jointly. Include your daytime and evening phone numbers in the spaces provided.

Tax Preparer Information

If you paid someone to prepare your return, the preparer should provide contact information in the spaces provided and fill in the oval at the bottom of Page 2.

THIS CONCLUDES THE INSTRUCTIONS FOR COMPLETING FORM 760.**INSTRUCTIONS FOR VIRGINIA SCHEDULE ADJ****FIXED DATE CONFORMITY UPDATE FOR 2003**

BONUS DEPRECIATION If depreciation was included in the computation of your Federal Adjusted Gross Income and one or more of the depreciable assets received the special 30% or 50% bonus depreciation deduction for federal purposes in either 2001, 2002, or 2003, then depreciation must be recomputed for Virginia purposes as if such assets did not receive the special 30% or 50% bonus depreciation deduction for federal purposes in either 2001, 2002, or 2003. If the total 2003 Virginia depreciation is less than 2003 federal depreciation, then the difference must be recognized as an addition on the Fixed Date Conformity Worksheet. If the total 2003 Virginia depreciation is more than 2003 federal depreciation, then the difference must be recognized as a subtraction on the Fixed Date Conformity Worksheet. For more information see Virginia Tax Bulletin 02-3 at www.tax.state.va.us or call Customer Services at (804) 367-8031.

If an asset was disposed of in 2003 and such asset received the special 30% or 50% bonus depreciation deduction for federal purposes in either 2001, 2002, or 2003, and a gain or loss was recognized for federal purposes, then the gain or loss must be recomputed as if such asset did not receive the special 30% or 50% bonus depreciation deduction for federal purposes in either 2001, 2002, or 2003. The appropriate adjustment should be combined with all other adjustments made for the bonus depreciation and reflected in either Bonus Depreciation Additions (page 14) or Bonus Depreciation Subtractions (page 15).

SECTION 179 EXPENSES Prior to the Jobs and Growth Tax Relief Reconciliation Act (JGTRRA), the annual limitation for the Section 179 deduction for 2003 was \$25,000 and the phase-out threshold began at \$200,000. For 2003, the JGTRRA increased the annual limitation to \$100,000 and increased the phase-out threshold to \$400,000. Therefore, each taxpayer claiming a Section 179 expense deduction in which (1) the deduction was in excess of \$25,000 and/or (2) property placed in service for the taxable year was in excess of \$200,000, must make an adjustment on their Virginia return (page 14 of these instructions). To determine if an adjustment is needed, recompute lines 1 - 12 of 2003 federal Form 4562 using \$25,000 for the amount on line 1 and \$200,000 for the amount on line 3. Subtract this recomputed line 12 amount from the amount you reported on line 12 of your 2003 federal Form 4562. The difference will be an addition on your Virginia Schedule ADJ, line 2a.

If you are required to make an adjustment for Section 179 expenses as explained above, you must also make an adjustment for additional depreciation. To calculate this adjustment, you must compute the applicable federal depreciation attributable to the Section 179 expenses that you added back in the calculation explained above. When computing this federal depreciation amount, you may not include any bonus depreciation. This adjustment will be a subtraction on your Virginia Schedule ADJ, line 6a.

Additions to Income

Enter your name in the box in the top left corner of Schedule ADJ (both names if filing jointly) and the social security number of the primary taxpayer as shown on your Virginia Individual Income Tax Return.

Line 1 Interest on obligations of other states Enter the amount of any interest on obligations of other states not included in your federal adjusted gross income, which is taxable in Virginia, less related expenses.

Line 2 Other additions to federal adjusted gross income

Line 2a Special Fixed Date Conformity Addition

A. Bonus Depreciation For an explanation, see the section entitled, *Fixed Date Conformity Update for 2003 - Bonus Depreciation*. Enter the amount that should be added to Federal Adjusted Gross Income based upon the recomputation of allowable depreciation **A.** _____

B. Section 179 Expenses For an explanation, see the section entitled, *Fixed Date Conformity Update for 2003 - Section 179 Expenses*. Enter the amount that should be added to Federal Adjusted Gross Income based upon the recomputation of Section 179 Expenses **B.** _____

C. Other Changes Not Listed Above Add any other amounts not covered above that should be adjusted for because of Virginia's conformity to the Internal Revenue Code as it existed on December 31, 2002 **C.** _____

D. Enter the total of lines A - C above and on Schedule ADJ, line 2a **D.** _____

Lines 2b - 2c Other Additions

On lines 2b - 2c, enter the two digit code listed below, followed by the amount, for any additions to federal adjusted gross income in the categories listed below. **If you have more than two additions on Lines 2b-2c of Schedule ADJ, enter the code "00" and the total addition amount on 2b and attach an explanation of each addition to your return.**

CODE

10 Interest on federally exempt U.S. obligations Enter the amount of interest or dividends exempt from federal income tax, but taxable in Virginia, less related expenses.

11 Accumulation distribution income Enter the taxable income used to compute the partial tax on an accumulated distribution as reported on federal Form 4970.

12 Lump-sum distribution income If you received a lump-sum distribution from a qualified retirement plan and elected a ten-year averaging method using federal Form 4972, complete the table below:

Enter the total amount of distribution subject to federal tax. (ordinary income and capital gain)	1. _____
Enter the total federal minimum distribution allowance, federal death benefit exclusion, and federal estate tax exclusion.	2. _____
Subtract line 2 from line 1. Enter this amount on line 2b or 2c of your Virginia Schedule ADJ.	3. _____

99 Other Enter the amount of any other income not included in federal adjusted gross income, which is taxable in Virginia. Attach an explanation of the addition.

Line 3 Total Additions Add lines 1 through 2c and enter the total in the box. Enter this amount on line 2 of Virginia Form 760.

Subtractions From Income

Line 4 Obligations of the U.S. Enter the amount of any income from obligations of the U. S. that are included in your federal adjusted gross income, which are exempt from Virginia state tax.

Income from obligations issued by the following organizations IS NOT taxable in Virginia:

Tennessee Valley Authority	Federal Land Bank
Federal Deposit Insurance Corporation	Federal Reserve Stock
Federal Home Loan Bank	Farm Credit Bank
Federal Intermediate Credit Bank	Export-Import Bank of the U.S.
Student Loan Marketing Association	U.S. Postal Service
Governments of Guam, Puerto Rico & Virgin Islands	Resolution Trust Corporation
U.S. Treasury bills, notes, bonds, and savings bonds	

Income from obligations issued by the following organizations IS taxable in Virginia:

Federal Home Loan Mortgage Corp., Federal National Mortgage Association, Government National Mortgage Association, Inter-American Development Bank, and International Bank for Reconstruction and Development.

Line 5 Disability Income Enter the amount of disability income reported as wages (or payments in lieu of wages) on your federal return. Individuals can subtract up to \$20,000 of disability income as defined under Internal Revenue Code Section 22(c)(2)(B)(iii).

Reminder: If you are age 62 or older, you may benefit by taking the age deduction on line 4 of Form 760 instead of this subtraction for disability income. **The same filer cannot claim both the age deduction and the subtraction for disability income on the Virginia return.** Use the one that benefits you the most.

Line 6 Other subtractions from federal adjusted gross income

Line 6a - Special Fixed Date Conformity Subtraction

A. Bonus Depreciation For an explanation, please see the section titled, *Treatment of Bonus Depreciation Under Fixed Date Conformity Update for 2003 on page 13*. Enter the amount that should be subtracted from Federal Adjusted Gross Income based upon the recomputation of allowable depreciation.

Enter the depreciation subtraction here **A.** _____

B. Depreciation Subtraction Resulting from Section 179 Expense Adjustment For an explanation, see the section titled, *Fixed Date Conformity Update for 2003 - Section 179 Expenses on page 13*. Enter the additional depreciation resulting from the recomputation of Section 179 Expenses.

Enter the Section 179 Expenses subtraction here **B.** _____

C. Other Changes Not Listed Above Please subtract any other amounts not covered above that should be adjusted for because of Virginia's conformity to the Internal Revenue Code as it existed on December 31, 2002. Also, please attach a schedule and explanation of such subtraction.

Enter other Fixed Date Conformity subtractions here **C.** _____

D. Add lines A - C. Enter here and on Schedule ADJ, line 6(a) **D.** _____

Lines 6b - 6d - Other subtractions On lines 6b-6d, enter the two-digit code, listed in the following table, in the boxes on Schedule ADJ, followed by the amount, for any subtractions from federal adjusted gross income in the categories listed below.

Other Subtractions For Lines 6b - 6d

If you have more than three subtractions on Lines 6b-6d of Schedule ADJ, enter the code "00" and the amount of total subtractions in the first box and attach an explanation of each subtraction to your return.

CODE

20

Income from Virginia Obligations Enter the amount of income from Virginia obligations that you included in your federal adjusted gross income.

21

Federal work opportunity tax credit wages Enter the amount of wages or salaries eligible for the federal work opportunity tax credit that you included in your federal adjusted gross income. Do not enter the federal credit amount.

22

Tier 2 and other Railroad Retirement and Railroad Unemployment benefits Enter the amount of Tier 2 vested dual benefits and other Railroad Retirement Act benefits and Railroad Unemployment Insurance Act benefits included in federal adjusted gross income and reported on your federal return as a taxable pension or annuity.

23

Charitable mileage Enter the difference between the 18 cents per mile and the charitable mileage deduction per mile allowed on federal Schedule A. If you used actual expenses for the charitable mileage deduction, and those expenses were less than 18 cents per mile, then you may use the difference between actual expenses and 18 cents per mile.

24

Virginia Lottery prizes Enter the sum of all prizes under \$600 awarded to you by the Virginia Lottery Department to the extent that you included them in your federal adjusted gross income.

25

Foster care subtraction Foster parents may claim a subtraction of \$1,000 for each child residing in their home under permanent foster care, as defined in 63.1-195 et seq. of the *Code of Virginia*, providing they claim the foster child as a dependent on their federal and Virginia income tax returns.

27

Agricultural product donations Enter the wholesale market price, which you did not deduct from federal adjusted gross income, of edible agricultural products donated to a charitable organization exempted from taxation by Section 501(c)(3) of the Internal Revenue Code.

28

Virginia National Guard Income Enter the amount of wages or salaries for active and inactive service in the National Guard of the Commonwealth of Virginia for persons of rank O3 and below included in federal adjusted gross income. This amount may not exceed the amount of income received for 39 days or \$3,000, whichever is less. Reminder: This subtraction does not apply to members of the active or reserve units of the Army, Navy, Air Force or Marines, or the National Guard of other states or the District of Columbia.

29

Operation Joint Endeavor Combat Pay Enter the amount of combat pay for service in support of Operation Joint Endeavor which was included in federal adjusted gross income.

30

Military pay and allowances attributable to active duty service in a combat zone or a qualified hazardous duty area Enter any military pay and allowances earned while serving by the order of the President of the United States with the consent of Congress in a combat zone or qualified hazardous duty area treated as a combat zone for federal tax purposes pursuant to section 112 of the Internal Revenue Code that has not been otherwise subtracted, deducted or exempted from federal adjusted gross income.

31

Retirement plan income previously taxed by another state Enter the amount of retirement income received during the taxable year on which the contributions were taxed in another state, but were deductible from federal adjusted gross income during the same period. The total amount of this subtraction cannot exceed the amount of the contributions **previously taxed by another state**, usually in a previous year.

32

Bone marrow screening fee Enter the amount of the fee paid for an initial screening to become a possible bone marrow donor, if you were not reimbursed for the fee or did not claim a deduction for the fee on your federal return.

33

Virginia College Savings Plan Prepaid Tuition Contract Payments and Savings Account Contributions If you are under age 70, enter the lesser of \$2,000 or the amount paid during the taxable year for each prepaid tuition contract or a savings trust account entered into with The Virginia College Savings Plan (previously called the Virginia Higher Education Tuition Trust Fund). If you paid more than \$2,000 per contract or account during the year, you may carry forward any undeducted amounts until the purchase price has been fully deducted. If you are age 70 or older, you may subtract the entire amount paid during the year.

34

Virginia College Savings Plan Income Distribution or Refund Enter the amount of any income included in federal adjusted gross income that is attributable to a distribution of benefits or a refund from the Virginia College Savings Plan (previously called the Virginia Higher Education Tuition Trust Fund), in the event of a beneficiary's death, disability or receipt of scholarship.

35

Continuing Teacher Education A licensed primary or secondary school teacher may enter a subtraction equal to twenty percent of unreimbursed tuition costs incurred to attend continuing teacher education courses that are required as a condition of employment, provided these expenses were not deducted from federal adjusted gross income.

36

Long Term Health Care Premiums Enter the amount of premiums paid for long term health care insurance, provided they have not been deducted for federal income tax purposes.

37

Unemployment Compensation Benefits Enter the amount of unemployment compensation benefits received during the taxable year reported as income on your federal income tax return.

38

Basic Military Pay Each taxpayer who qualifies as military personnel stationed inside or outside Virginia can subtract up to \$15,000 of military basic pay received during the taxable year, provided the taxpayer is on extended active duty for more than 90 days. For every \$1.00 of income over \$15,000, the maximum subtraction is reduced by \$1.00. If your basic military pay is \$30,000 or more, you are not entitled to a subtraction. On joint returns, each spouse can qualify for the subtraction.

39

Federal and State Employees Any individual who qualifies as a federal or state employee earning \$15,000 or less in annual salary from a state or federal job can subtract up to \$15,000 of the salary from that job. If both spouses on a joint return qualify, each spouse may claim the subtraction. The subtraction cannot exceed the actual salary received.

40

Income Received by Holocaust Victims To the extent included in your federal adjusted gross income, subtract any income resulting from the return or replacement of assets stolen during the Holocaust and throughout the time period leading up to, during, and directly after World War II as a result of:

- Nazi persecution
- individual being forced into labor against his or her will
- transactions with or actions of the Nazi regime
- treatment of refugees fleeing Nazi persecution
- holding of such assets by entities or persons in the Swiss Confederation

41

Payments Made Under the Tobacco Settlement Enter the amount of payments received under the Tobacco Master Settlement Agreement, the National Tobacco Grower Settlement Trust, and the Tobacco Loss Assistance Program, provided they have not been deducted for federal tax purposes.

42

Gain on the Sale of Land for Open Space Use Enter the amount of any gain on the sale or exchange of real property or easement to real property which results in the property or easement being devoted to open-space use as defined in Section 58.1-3230 for a period not less than 30 years.

43

Virginia Public School Construction Grants Program and Fund Enter the amount of total contributions to the Virginia Public School Construction Grants Program and Fund, provided you have not claimed a deduction for this amount on your federal income tax return.

44

Congressional Medal of Honor Recipients Enter the amount of military retirement income you received as an individual awarded the Medal of Honor.

45

Avian Influenza An individual income tax subtraction is available for indemnification payments received by qualified contract poultry growers and table egg producers as a result of the depopulation of poultry flocks because of avian influenza in 2002. Indemnification payments made to owners of poultry who contract with poultry growers do not qualify for this subtraction.

46

Military Death Gratuity Payments Enter the amount of military death gratuity payments made to survivors of military personnel who are killed in the line of duty. The subtraction is effective beginning in taxable year 2001 and only applies to payments received after September 11, 2001. Such subtraction amount must be reduced by the amount that is allowed as an exclusion from federal gross income to the survivor on their federal income tax return.

47

Peanut Quota Buyout Allows a subtraction from taxable income for individuals and corporations who receive payments in accordance with the Peanut Quota Buyout Program of the Farm Security and Rural Investment Act of 2002. If paid in installments, the entire gain may be subtracted. If payment is received in a single payment, 20% of the gain may be subtracted this year and each of the four succeeding taxable years.

99

Other Attach an explanation for other subtractions.

Line 7 Total Subtractions Add lines 4 through 6d. Enter the sum in the box to the right **and** on line 7 of Form 760.

Tax Credit for Low Income Individuals

Virginia Adjusted Gross Income (VAGI) is Federal Adjusted Gross Income (FAGI) plus Virginia additions minus Virginia subtractions.

Many low income individuals who work and have earned income under \$34,692, may also qualify for the Federal Earned Income Credit when filing their Federal tax return! See your Federal instructions, or call 1-800-829-3676 to order Pub 596.

Form 760, line 21 cannot be more than your net tax shown on line 17.

Credit for Low Income Individuals If your total family Virginia adjusted gross income (VAGI) does not exceed the federal poverty guidelines, you may be eligible to claim this credit for low income individuals. VAGI is defined as federal adjusted gross income modified by Virginia additions and qualifying Virginia subtractions. The credit is based on your family VAGI. Your family VAGI is the combined VAGI for you, your spouse, and all dependents claimed on your return or, if married filing separately, the combined VAGI of your return, your spouse's return and any VAGI for dependents claimed on either return. If married filing separately, only one spouse may claim the low income credit. Individuals who are dependents on another taxpayer's return are not eligible for this credit. The credit may not be claimed if you, your spouse, or any dependents claimed on your return or your spouse's return claim any of the following:

- Virginia National Guard subtraction
- Military pay subtraction (first \$15,000 of military pay)
- Subtraction for state and federal employees whose salary is \$15,000 or less
- Additional exemption for taxpayers who are blind or age 65 and over
- Age Deduction
- You are claimed as a dependent on another taxpayer's return

If you are using Filing Status 3, only one spouse may claim the credit.

Line 8 Exemption Information Enter your name, social security number and Virginia Adjusted Gross Income. Also include the same information for your spouse and any dependents.

Line 9 Poverty Guideline Table Based on the number of exemptions claimed on line 8, check the information in the poverty guideline table to determine if you qualify for this credit.

Eligible Exemptions	Poverty Guideline	Eligible Exemptions	Poverty Guidelines
1	\$ 8,980	5	\$ 21,540
2	12,120	6	24,680
3	15,260	7	27,820
4	18,400	8*	30,960

*For each additional person, spouse and dependent exemption, add \$3,140 to the poverty guidelines.

Line 10 Exemptions If you qualify for this credit, enter the number of personal exemptions reported on your Form 760. Do not include exemptions for blindness or age.

Line 11 Multiply Multiply the number of exemptions reported on line 10 by \$300.

Line 12 Credit Enter the lesser of the amounts reported on line 11 above or on line 17 of Form 760. This is your credit amount.

Example - Taxpayer files return using Filing Status 3, married filing separately, with 2 dependents. The taxpayer's Virginia Adjusted Gross Income (VAGI) is \$8,150. One of the dependents has a VAGI of \$1,500. The spouse, who lives in Ohio, has a federal adjusted gross income (FAGI) of \$6,500 (no income in VA) and one dependent. To compute spouse's VAGI, adjust spouse's FAGI by any allowable Virginia additions and subtractions. The computation of Family VAGI is below.

Taxpayer's VAGI	\$ 8,150
Plus spouse's VAGI	\$ 6,500
Plus dependent's VAGI	\$ 1,500
Results in Family Virginia Adjusted Gross Income of	\$16,150

Since the Family VAGI does not exceed the Poverty Guidelines of \$21,540 (5 exemptions), the taxpayer qualifies for the Credit for Low Income Individuals. The credit amount would be the lesser of the taxpayer's tax liability or \$900 [\$300 X 3 (the number of exemptions claimed on the taxpayer's return)].

Credit for Tax Paid to Another State

Generally, Virginia will allow taxpayers filing resident individual income tax returns to claim credit for income tax paid as a nonresident to another state on earned or business income derived from sources outside Virginia or any gain (if included in federal adjusted gross income) on the sale of a capital asset outside Virginia, provided the income is taxed by Virginia as well as the other state. See Virginia Code Section 58.1-332 for information on capital assets. *If the income is from Arizona, District of Columbia, California, or Oregon, claim the credit on the non-resident income tax return of that state instead of on the Virginia return.* Attach a complete copy of the other state's return(s) to Form 760. If you have more than **one** credit for tax paid to another state, compute **all** credits on Form OSC and enter the total credit claimed on line 22 of Form 760. The credit must be computed separately for each state. Schedule OSC is available on our web site at **www.tax.state.va.us** or by calling (804) 440-2541.

Border State Method You may qualify for a special computation if you are required to file a return with Virginia and **only one** other state provided that other state is Kentucky, Maryland, North Carolina or West Virginia. The income from the border state must consist solely of wages and salaries or business income from federal Schedule C, and your Virginia taxable income must be at least equal to the taxable income shown on the other state's return. If you meet all of these qualifications, fill in the border state oval.

Line 13a Filing Status Enter the number listed below to identify the filing status claimed on the other state's tax return 1. Single 2. Married Filing Jointly 3. Married Filing Separately 4. Other

Line 13b Claiming Credit Enter the number listed below to identify the person claiming the credit.
1. You 2. Spouse 3. You and Spouse

Line 13 Qualifying Taxable Income Enter the total taxable income from all of the following that apply to you to the extent that this income was taxed by the other state:

- Earned or business income derived from sources outside Virginia, which is subject to tax by Virginia as well as another state;
- Gain from the sale of a principal residence outside Virginia which was included in federal adjusted gross income;
- Gain from the sale of any capital asset not used in a trade or business.
- Corporation income tax paid to another state (one that does not recognize the federal S corporation election), by an individual shareholder of an S corporation. Attach a statement from the S corporation.

In some states, the tax is computed on total taxable income (from all sources) and then reduced by an allocation percentage. In these cases, you must multiply the total taxable income shown on the other state's return by the allocation percentage to determine the amount of income to enter on this line.

Line 14 Virginia Taxable Income Enter the amount of Virginia taxable income from line 14 of Virginia Form 760. *If you filed separately in the other state, but are filing jointly in Virginia, enter only the Virginia taxable income attributable to the filer whose income was taxed by the other state.*

Line 15 Qualifying Tax Liability Enter the abbreviation of the other state in the space provided. Enter the amount of tax liability owed to the other state.

Line 16 Virginia Income Tax Enter the amount of Virginia income tax from line 17 of Virginia Form 760. *If you filed separately in the other state, but are filing jointly in Virginia, enter the Virginia income tax due on the amount of Virginia Taxable Income reported on line 14. Use the tax tables or the tax rate schedule to determine the amount of tax.*

Line 17 Income Percentage Divide the amount of Qualifying Taxable Income by the Virginia Taxable Income. Round the number to one decimal place. The income percentage can not exceed 100%.

Line 18 Virginia Ratio Multiply the amount of Virginia income tax by the income percentage.

Line 19 Credit Enter the lesser of qualifying tax liability or Virginia ratio. Enter the total credit claimed on line 22 of Form 760.

Note: The sum of all nonrefundable credits claimed cannot exceed your tax liability as shown on line 17 of Form 760. Nonrefundable credits include the Tax Credit for Low Income Individuals and Credit for Tax Paid to Another State.

Adjustments to the Amount of Tax

Line 20 Addition to tax

You will not owe an addition to tax if each payment is made on time and:

- you owe \$150 or less in tax with your return
- total withholding and timely estimated payments were at least 90% (66 2/3% for farmers, fishermen and merchant seamen) of your 2003 tax liability after nonrefundable credits or 100% of your 2002 tax liability after nonrefundable credits.

If you do not meet the criteria shown above, visit www.tax.state.va.us or refer to Form 760C or Form 760F. If you need to complete Form 760C or 760F, enter the amount of the addition to tax on this line. Those who file 760C should fill in the oval.

Line 21 Penalty

Late filing penalty: If you do not file your tax due return by the due date or extended due date, you will owe a late filing penalty. The penalty is 6% of the tax due for each month or part of a month that the return is late, but not more than 30%.

Extension penalty: If you filed a timely extension and file your return by the extended due date, and the tax due is greater than 10% of your total tax liability, you will owe an extension penalty. The penalty is 1/2 of 1% per month or part of a month from the original due date of the return until the return is filed. The extension penalty cannot exceed 3% of the tax due.

Computation of Late Filing/Extension Penalty

Enter the amount from line 25 of Virginia Form 760

a. _____

Enter the number of months that the return is late

b. _____

For late filing penalty, multiply line b by 6% (.06) and enter the result up to 30%

c. _____

For extension penalty, multiply line b by 0.5% (.005) and enter the result up to 3%

d. _____

Multiply the amount on line (a) by the percentage on line (c) or line (d) and enter here and enter here and on line 21 of Sch. ADJ.

Fill in the oval to indicate late filing penalty or extension penalty.

e. _____

Late payment penalty: If you do not pay your tax due by the due date, you will owe a late payment penalty. The penalty is 6% of the tax due for each month or part of a month that the payment is late, but not more than 30%. For any month that the late filing penalty applies, the late payment penalty will not apply. The total of late filing penalty and late payment penalty cannot be more than 30% of the tax due.

NOTE: If you file your return after the extended due date, your extension will be void and you will owe the late filing penalty. If you file your return by the extended due date, but do not pay the tax in full, a late payment penalty will accrue on the balance of tax due. Interest accrues on any balance of tax owed with a return filed on extension, regardless of whether the balance exceeds 10% of the tax.

Line 22 Interest If you filed a tax due return after the filing date, even if you had an extension, you are liable for interest on the tax due amount on Form 760, line 25, from the due date to the date filed or postmarked. To obtain the daily interest factor, please call (804)367-8031 or contact your locality.

Line 23 Consumer's Use Tax If, during the year, you purchased merchandise by telephone, internet, or television, or you purchased merchandise while outside of Virginia and paid no sales tax, you will need to pay Consumer's Use Tax. If, during the year, you purchased more than \$100 in merchandise by mail and no sales tax was charged by the business, you will need to pay Consumer's Use Tax on the total purchases. The tax is 4 1/2% of the total cost price except for food purchased for home consumption. The tax rate on these food purchases is 4%. Enter the amount of Consumer Use Tax you owe on line 23 of Virginia Schedule ADJ or file Form CU-7.

Use Form 760C to compute any addition to tax you may owe for underpayment of estimated taxes. Use Form 760F if at least 66 2/3% of your income is derived from farming, fishing and/or being a merchant seaman.

If you are unable to pay the balance due with your return, visit our web site at www.tax.state.va.us or contact Our Customer Services Section at the numbers listed on page 1 to inquire about payment arrangements.

Nonprescription drugs and proprietary medicines purchased for the treatment or prevention of diseases in humans are exempt from consumer use tax.

Voluntary Contributions

Donate to the General Fund by writing a check to the State Treasurer and designating it as a donation to the Commonwealth's General Fund. You must attach your payment to Form GFD. Visit www.tax.state.va.us or call (804) 367-8031 to obtain this form.

You can make a contribution directly to any of the organizations listed here. For more information about these groups, including how you can make a contribution, see page 22.

Remember to fill in the oval on the front of Form 760 to indicate that you are filing an amended return. Refer to page 4 in the instruction booklet for further information on filing amended returns.

If the IRS has changed your federal return, you may need to file an amended Virginia return to reflect the change.

Line 24 Voluntary Contributions to be made from your refund. You may voluntarily donate all or part of your tax refund to one or more qualifying organizations. Enter the contribution code(s) and amount(s) you are donating in the boxes. If you are donating to more than 2 qualifying organizations, enter the code "00" in the first box and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization. Contribution codes:

- | | |
|---|--|
| 60 Virginia Non-game Wildlife Program | 69 UVA Center for Politics |
| 61 Democratic Political Party | 70 George Mason Law & Economics Center |
| 62 Republican Political Party | 76 Historic Resources Fund |
| 63 U.S. Olympic Committee | 77 Virginia Foundation for the Humanities |
| 64 Virginia Housing Program | 78 Children of America Finding Hope |
| 65 Elderly & Disabled Transportation Fund | 79 Virginia Transplant Council |
| 66 Community Policing Fund | 80 4-H Educational Centers (4-H Camp) |
| 67 Virginia Arts Foundation | 82 VA War Memorial Foundation & |
| 68 Open Space Recreation & Conservation Fund | National D-Day Memorial Foundation |

Line 25 Voluntary Contributions to be made from your refund OR tax payment. You may make a payment to the following organizations even if you owe a tax balance or if you wish to donate more than your expected refund. If you are donating to more than 2 organizations, enter the code "00" in the first box and enter the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization. Lines 25c-25d are for donations to Public School Foundations. If you want to donate to more than 2 school foundations, enter "999999" and the total amount donated to school foundations on 25c, and attach a schedule showing the amount donated to each foundation.

- | | |
|---|---|
| 71 Chesapeake Bay Restoration Fund | 74 VA's Uninsured Medical Catastrophe Fund |
| 72 Family & Children's Trust Fund (FACT) | 75 Jamestown-Yorktown Foundation |
| 73 Virginia's State Forests Fund | 81 Home Energy Assistance |

* Public School Foundations - enter 6 digit code found on page 24

Line 26 Total adjustments Enter the total of lines 20 - 25. Enter this amount on line 28 of Form 760.

Amended Returns

Line 27 Amount paid Enter the amount of tax paid with your original return and any additional tax payment you made after filing the return. Do not include penalty, addition to tax from Form 760C or 760F, or interest payments.

Line 28 Total payments and credits Add line 27 above and any other payments and credits from line 24 of Virginia Form 760.

Line 29 Overpayments Enter the amount of any overpayment from line 26 on your original Form 760 filed for tax year 2003. Do not include penalty, addition to tax from Form 760C or 760F, or interest.

Line 30 Subtract line 29 from line 28.

Line 31 Amount you owe If the amount of tax you owe on line 17 of Virginia Form 760 is greater than the amount you paid as shown on line 30 of Virginia Schedule ADJ, then enter the difference in the box.

Line 32 Refund Amount If you paid more than you owe (Line 17 on Virginia Form 760 is less than line 30 above), subtract line 17, from line 30.

About Virginia Schedule CR

Complete Virginia Schedule CR and attach it to your return, along with any necessary documentation, to claim any credits that do not appear on Virginia Form 760 or Virginia Schedule ADJ. Enter the amount from line 107 of Schedule CR on line 23 of Virginia Form 760. Required attachments for each credit are listed on page 6 of Schedule CR.

The credits that can be claimed against individual income tax and are reported on Virginia Schedule CR are listed below. For more information, call TeleTax at **(804) 367-2486**. Or you can visit our web site at **www.tax.state.va.us**.

- Trust Beneficiary Accumulation Distribution
- Enterprise Zone Act
- Neighborhood Assistance Act
- Recyclable Materials Processing Equipment
- Conservation Tillage Equipment
- Fertilizer and Pesticide Application Equipment
- Rent Reduction Program
- Vehicle Emissions Testing Equipment, Clean-Fuel Vehicle and Certain Refueling Property
- Major Business Facility Job
- Foreign Source Retirement Income
- Day-Care Facility Investment
- Low-Income Housing
- Agricultural Best Management Practices
- Qualified Equity and Subordinated Debt Investments
- Worker Retraining
- Waste Motor Oil Burning Equipment
- Employers Hiring Recipients of Temporary Assistance for Needy Families (TANF)
- Employers of Disabled Individuals*
- Home Accessibility Features for the Disabled
- Riparian Waterway Buffer
- Land Preservation
- Political Contributions
- Coalfield Employment Enhancement (make sure to fill in the oval on page 2 of your Form 760 if you are taking this credit)

* This credit expired December 31, 2002. Only carryover credits are allowed for 2003.

Voluntary Contributions

You may contribute to these organizations with your return or send your contributions directly to the organizations at the addresses provided. Following is a brief description of the services provided by the organizations eligible for voluntary contributions.

CODE

60

Virginia Nongame & Endangered Wildlife Program

Manages nongame wildlife species and communities, including state or federally endangered or threatened species.

Department of Game & Inland Fisheries
Nongame & Endangered Wildlife Program

P.O. Box 11104
Richmond, VA 23230-1104
(804) 367-8999

61
62

Political Party Each taxpayer may contribute up to \$25 to one of the following qualified parties: Democratic Party (code 61) or Republican Party (code 62).

63

U.S. Olympic Committee Assists United States athletes in receiving the training and support needed to compete in the Olympic Games.

United States Olympic Committee
1 Olympic Plaza, Attn: Development
Colorado Springs, CO 80909

www.usolympicteam.com or (719) 866-4892

CODE

64

Virginia Housing Program Provides support to locally-based organizations helping to meet the housing needs of low-income elderly, the mentally or physically disabled, and the homeless in need of emergency, transitional or permanent housing.

Check-Off for Housing Programs
Department of Housing & Community Development
501 North Second Street
Richmond, VA 23219-1321
(804) 371-7100

65

Elderly and Disabled Transportation Fund

Provides transportation to jobs, medical care and other services for elderly or disabled Virginians who cannot drive or use public transportation.

Department for the Aging
1600 Forest Avenue, Suite 102
Richmond, VA 23229
(804) 662-9333



Voluntary Contributions



CODE

66

Community Policing Fund Supports projects and services between law enforcement agencies and their communities that work to build local partnerships and encourage problem-solving relationships.

**Department of Criminal Justice Services
Community Policing Fund
805 E. Broad Street, 10th Floor
Richmond, VA 23219-1924
(804) 786-2407**

67

Virginia Arts Foundation Supports local artists, arts groups, and schools in every city and county in Virginia.

**Virginia Arts Foundation
c/o Virginia Commission for the Arts
223 Governor Street
Richmond, VA 23219-2010
www.arts.state.va.us or (804) 225-3132**

68

Open Space Recreation and Conservation Fund Provides matching recreational grants to localities; acquires natural areas to conserve habitats and protect rare species, and develops and maintains state park facilities.

**Department of Conservation & Recreation
Open Space Recreation & Conservation Fund
203 Governor Street, Suite 402
Richmond, VA 23219
(804) 786-6124**

69

University of Virginia Center for Politics Provides a nonpartisan youth leadership program designed to encourage greater voter participation by teaching young people about the American electoral process. Directed by Professor Larry Sabato.

**UVA Center for Politics
P.O. Box 400806
Charlottesville, VA 22904
www.centerforpolitics.org or (434) 243-8470**

70

George Mason Law and Economics Center Trains federal and state judges through one-week courses on economics, science, and the thoughts of the Founders of our country.

**George Mason Law & Economics Center
3401 North Fairfax Drive
Arlington, VA 22201-4498
(703) 993-8028**

71

Chesapeake Bay Restoration Fund Supports the cleanup of the Chesapeake Bay and its tributaries.

**Secretary of Natural Resources
202 N. 9th Street, Suite 733
Richmond, VA 23219
(804) 786-6124**

72

Family and Children's Trust Fund Family and Children's Trust Fund Contributions support family violence treatment and prevention of child and elder abuse/neglect, domestic violence, dating violence and suicide prevention in local communities and through statewide public awareness and education activities.

**Family and Children's Trust Fund
730 East Broad Street, 8th Floor
Richmond, VA 23219-1849
www.fact.state.va.us or (804) 692-1823**

CODE

73

Virginia's State Forests Fund State Forests are managed to sustain multiple natural resources and values [benefits]. Conservation practices protect wetlands, enhance critical wildlife habitat and preserve unique natural areas for biodiversity and provide long-term applied research for restoration and reforestation of native species. Demonstration areas provide private forest landowners with practical, effective solutions to resource management challenges. Recreation opportunities and conservation educational programs are available statewide in all seasons to any age or experience level.

**Virginia Department of Forestry
Attn: State Forest Fund
900 Natural Resources Drive, Suite 800
Charlottesville, VA 22903
(434) 977-6555**

74

Virginia's Uninsured Medical Catastrophe Fund Assists with medical expenses of Virginia residents who face a life-threatening medical catastrophe.

**Uninsured Medical Catastrophe Fund
600 East Broad Street, Suite 1300
Richmond, VA 23219
(804) 786-7933**

75

Jamestown-Yorktown Foundation Contributions support planning and activities for Jamestown's 400th anniversary in 2007.

**Jamestown-Yorktown Foundation
P.O. Box 1607
Williamsburg, VA 23187-1607
(757) 253-4659 or www.Jamestown2007.org**

76

Historic Resources Fund Supports preservation of historic landmarks and historic preservation projects.

**Virginia Department of Historic Resources
2801 Kensington Avenue
Richmond, VA 23221
(804) 367-2323**

77

Virginia Foundation for the Humanities Brings the humanities into public life, assisting individuals and communities in their efforts to understand the past, confront important issues in the present, and shape a desirable future.

**Virginia Foundation for the Humanities
145 Ednam Drive
Charlottesville, VA 22903
(434) 924-3296**

78

Children of America Finding Hope Inc. Uses proven strategies and programs to meet emotional and physical needs of children who are disadvantaged, runaways, in crisis, and delinquent by providing hope in a tangible form regardless of religion, race, gender, or socioeconomic status.

**Children of America Finding Hope Inc.
P.O. Box 926
Vansant, VA 24656
1-877-700-CAFH (2234) or www.CAFH.net**

79

Virginia Transplant Council Supports organ and tissue donation and transplantation through statewide public awareness and educational activities in the Commonwealth.

Virginia Transplant Council
9200 Arboretum Parkway, Suite 104
Richmond, VA 23236
1-800-523-6667 or
www.vatransplant.state.va.us

80

VA-4H Educational Centers (4H Camp) Six centers provide summer and year round educational enrichment programs for over 30,000 youth annually.

Virginia 4-H Foundation
5601 Cary Street Road
Richmond, VA 23226
(804) 662-7290

81

Home Energy Assistance Fund Supports the provision of heating, cooling, energy crisis assistance and weatherization services for low income families.

Home Energy Assistance Program
730 East Broad Street, 7th Floor
Richmond, VA 23219-1849
(804) 692-1728

82

VA War Memorial Foundation & National D-Day Memorial Foundation Contributions will be equally divided between these two organizations. Below is a description of the organizations:

Virginia War Memorial Foundation Preserves history, honors Virginia veterans, and instills patriotism in this and future generations through statewide educational programs.

Virginia War Memorial Foundation
621 S. Belvidere Street
Richmond, VA 23220
(804) 786-2060

National D-Day Memorial Foundation Exists to honor the valor, fidelity, and sacrifice of the Allied Forces on D-Day, June 6, 1944. It also exists to educate – ensuring that the D-Day legacy remains clear, meaningful, and accessible to present and future generations.

National D-Day Memorial Foundation
202 East Main Street
P. O. Box 77

Bedford, VA 24523
(800) 351-DDAY * (540) 586-DDAY

Email: dday@dday.org Visit us at: www.dday.org

Public School Foundations Eligible for Contributions

To be used by eligible public school foundations established for the express purpose of implementing a public/private partnership to fund public school improvement projects approved by the local school board.

Foundation

Code

009001	Amherst County Public Schools Education Foundation
013001	Arlington Student Enterprise (County)
015001	Augusta County Public Schools Endowment Fund
019001	Bedford Area Educational Foundation (County)
025001	Brunswick Education Foundation, Inc. (County)
029001	Buckingham County Education Foundation, Inc.

Foundation Name

Foundation

Code

041001	Chesterfield Public Education Foundation, Inc.
043001	Clarke County Education Foundation
049001	Cumberland County Public School Foundation, Inc.
059001	Fairfax County Education Foundation
610001	Falls Church Education Foundation (City)
065001	Fluvanna Education Foundation, Inc. (County)
620001	Franklin City Educational Foundation, Inc.
069001	Frederick County Educational Foundation
071001	Giles County Partnership for Excellence Foundation
073001	Gloucester County Public Schools Educational Foundation, Inc.
081001	Greensville County Education Foundation
650001	Hampton Educational Foundation (City)
085001	Hanover Education Foundation (County)
660001	Harrisonburg Education Foundation (City)
087001	Henrico Education Foundation, Inc. (County)
670001	Hopewell Public School Foundation (City)
678001	Lexington City Schools Fund of
	Rockbridge Area Community Foundation (RACF)
107001	Loudoun Education Foundation (County)
107002	Loudoun School – Business Partnership (County)
680001	The Lynchburg City Schools Education Foundation
683001	City of Manassas Public Schools Education Foundation
685001	Manassas Park Education Foundation (City)
121001	Montgomery County Education Foundation
125001	Nelson County Education Foundation
700001	Newport News Educational Foundation (City)
137001	Orange County Educational Foundation
139001	Page County Public Education Foundation
141001	Patrick County Education Foundation
143001	Pittsylvania Vocational Education Foundation, Inc. (County)
735001	Poquoson Education Foundation (City)
740001	Portsmouth Schools Foundation (City)
147001	Prince Edward Public Schools Endowment, Inc. (County)
149001	Prince George Alliance for Education Foundation, Inc. (County)
153001	Prince William County Public Schools Education Foundation, Inc.
750001	Radford High School Foundation, Inc. (City)
157001	Headwaters, Rappahannock Co. Public Education Foundation, Inc.
760001	Richmond Public Schools Education Foundation, Inc. (City)
161001	Roanoke County Schools Education Foundation, Inc.
161002	Roanoke Education Assistance Foundation (County)
165001	Rockingham Education Foundation, Inc. (County)
173001	Smyth County Education Foundation
169001	Southwest Virginia Public Education Foundation, Scott County
179001	Stafford County Vocational Education Foundation, Inc.
790001	Staunton City Schools Educational Endowment Fund
800001	Suffolk Education Foundation (City)
185001	Educational Support Foundation for Graham High School (Tazewell County)
810001	Virginia Beach Public Schools Education Foundation (City)
187001	Warren County Education Endowment, Inc.
191001	Washington County, Virginia Public School Education Foundation
840001	Winchester Education Foundation (City)
195001	Wise County Schools Educational Foundation, Inc.
199001	York Foundation For Public Education, Inc. (County)

TAX RATE SCHEDULE

IF YOUR VIRGINIA TAXABLE INCOME IS:

Not over \$3,000, your tax is 2% of your Virginia taxable income.

over—	but not over—	your tax is—	of excess over—
\$ 3,000	\$ 5,000	\$ 60 + 3 %	\$ 3,000
\$ 5,000	\$17,000	\$ 120 + 5 %	\$ 5,000
\$17,000		\$ 720 + 5.75 %	\$17,000

Example

If your taxable income is \$90,000, your tax is \$720 + 5.75% of the amount over \$17,000.
This equals \$720 + (.0575 x \$73,000) = \$720 + \$4,197.50 = \$4,917.50 which should be rounded to **\$4,918.**

TAX TABLE

The tax table can be used if your Virginia taxable income is listed in the table. Otherwise, use the Tax Rate Schedule.

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
\$ 0 –	\$ 25	\$ 0.00	\$ 1,975 –	\$ 2,025	\$ 40.00	\$ 3,650 –	\$ 3,683	\$ 80.00	\$ 4,983 –	\$ 5,017	\$ 120.00	\$ 6,560 –	\$ 6,600	\$ 199.00
25 –	75	1.00	2,025 –	2,075	41.00	3,683 –	3,717	81.00	5,017 –	5,040	121.00	6,600 –	6,640	201.00
75 –	125	2.00	2,075 –	2,125	42.00	3,717 –	3,750	82.00	5,040 –	5,080	123.00	6,640 –	6,680	203.00
125 –	175	3.00	2,125 –	2,175	43.00	3,750 –	3,783	83.00	5,080 –	5,120	125.00	6,680 –	6,720	205.00
175 –	225	4.00	2,175 –	2,225	44.00	3,783 –	3,817	84.00	5,120 –	5,160	127.00	6,720 –	6,760	207.00
225 –	275	5.00	2,225 –	2,275	45.00	3,817 –	3,850	85.00	5,160 –	5,200	129.00	6,760 –	6,800	209.00
275 –	325	6.00	2,275 –	2,325	46.00	3,850 –	3,883	86.00	5,200 –	5,240	131.00	6,800 –	6,840	211.00
325 –	375	7.00	2,325 –	2,375	47.00	3,883 –	3,917	87.00	5,240 –	5,280	133.00	6,840 –	6,880	213.00
375 –	425	8.00	2,375 –	2,425	48.00	3,917 –	3,950	88.00	5,280 –	5,320	135.00	6,880 –	6,920	215.00
425 –	475	9.00	2,425 –	2,475	49.00	3,950 –	3,983	89.00	5,320 –	5,360	137.00	6,920 –	6,960	217.00
475 –	525	10.00	2,475 –	2,525	50.00	3,983 –	4,017	90.00	5,360 –	5,400	139.00	6,960 –	7,000	219.00
525 –	575	11.00	2,525 –	2,575	51.00	4,017 –	4,050	91.00	5,400 –	5,440	141.00	7,000 –	7,040	221.00
575 –	625	12.00	2,575 –	2,625	52.00	4,050 –	4,083	92.00	5,440 –	5,480	143.00	7,040 –	7,080	223.00
625 –	675	13.00	2,625 –	2,675	53.00	4,083 –	4,117	93.00	5,480 –	5,520	145.00	7,080 –	7,120	225.00
675 –	725	14.00	2,675 –	2,725	54.00	4,117 –	4,150	94.00	5,520 –	5,560	147.00	7,120 –	7,160	227.00
725 –	775	15.00	2,725 –	2,775	55.00	4,150 –	4,183	95.00	5,560 –	5,600	149.00	7,160 –	7,200	229.00
775 –	825	16.00	2,775 –	2,825	56.00	4,183 –	4,217	96.00	5,600 –	5,640	151.00	7,200 –	7,240	231.00
825 –	875	17.00	2,825 –	2,875	57.00	4,217 –	4,250	97.00	5,640 –	5,680	153.00	7,240 –	7,280	233.00
875 –	925	18.00	2,875 –	2,925	58.00	4,250 –	4,283	98.00	5,680 –	5,720	155.00	7,280 –	7,320	235.00
925 –	975	19.00	2,925 –	2,975	59.00	4,283 –	4,317	99.00	5,720 –	5,760	157.00	7,320 –	7,360	237.00
975 –	1,025	20.00	2,975 –	3,025	60.00	4,317 –	4,350	100.00	5,760 –	5,800	159.00	7,360 –	7,400	239.00
1,025 –	1,075	21.00	3,025 –	3,050	61.00	4,350 –	4,383	101.00	5,800 –	5,840	161.00	7,400 –	7,440	241.00
1,075 –	1,125	22.00	3,050 –	3,083	62.00	4,383 –	4,417	102.00	5,840 –	5,880	163.00	7,440 –	7,480	243.00
1,125 –	1,175	23.00	3,083 –	3,117	63.00	4,417 –	4,450	103.00	5,880 –	5,920	165.00	7,480 –	7,520	245.00
1,175 –	1,225	24.00	3,117 –	3,150	64.00	4,450 –	4,483	104.00	5,920 –	5,960	167.00	7,520 –	7,560	247.00
1,225 –	1,275	25.00	3,150 –	3,183	65.00	4,483 –	4,517	105.00	5,960 –	6,000	169.00	7,560 –	7,600	249.00
1,275 –	1,325	26.00	3,183 –	3,217	66.00	4,517 –	4,550	106.00	6,000 –	6,040	171.00	7,600 –	7,640	251.00
1,325 –	1,375	27.00	3,217 –	3,250	67.00	4,550 –	4,583	107.00	6,040 –	6,080	173.00	7,640 –	7,680	253.00
1,375 –	1,425	28.00	3,250 –	3,283	68.00	4,583 –	4,617	108.00	6,080 –	6,120	175.00	7,680 –	7,720	255.00
1,425 –	1,475	29.00	3,283 –	3,317	69.00	4,617 –	4,650	109.00	6,120 –	6,160	177.00	7,720 –	7,760	257.00
1,475 –	1,525	30.00	3,317 –	3,350	70.00	4,650 –	4,683	110.00	6,160 –	6,200	179.00	7,760 –	7,800	259.00
1,525 –	1,575	31.00	3,350 –	3,383	71.00	4,683 –	4,717	111.00	6,200 –	6,240	181.00	7,800 –	7,840	261.00
1,575 –	1,625	32.00	3,383 –	3,417	72.00	4,717 –	4,750	112.00	6,240 –	6,280	183.00	7,840 –	7,880	263.00
1,625 –	1,675	33.00	3,417 –	3,450	73.00	4,750 –	4,783	113.00	6,280 –	6,320	185.00	7,880 –	7,920	265.00
1,675 –	1,725	34.00	3,450 –	3,483	74.00	4,783 –	4,817	114.00	6,320 –	6,360	187.00	7,920 –	7,960	267.00
1,725 –	1,775	35.00	3,483 –	3,517	75.00	4,817 –	4,850	115.00	6,360 –	6,400	189.00	7,960 –	8,000	269.00
1,775 –	1,825	36.00	3,517 –	3,550	76.00	4,850 –	4,883	116.00	6,400 –	6,440	191.00	8,000 –	8,040	271.00
1,825 –	1,875	37.00	3,550 –	3,583	77.00	4,883 –	4,917	117.00	6,440 –	6,480	193.00	8,040 –	8,080	273.00
1,875 –	1,925	38.00	3,583 –	3,617	78.00	4,917 –	4,950	118.00	6,480 –	6,520	195.00	8,080 –	8,120	275.00
1,925 –	1,975	39.00	3,617 –	3,650	79.00	4,950 –	4,983	119.00	6,520 –	6,560	197.00	8,120 –	8,160	277.00

TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
\$ 8,160 – \$ 8,200	\$ 8,200 – 8,240	\$ 279.00 281.00	\$ 10,720 – \$ 10,760	10,760 – 10,800	\$ 407.00 409.00	\$ 13,280 – \$ 13,320	13,320 – 13,360	\$ 535.00 537.00	\$ 15,840 – \$ 15,880	15,880 – 15,920	\$ 663.00 665.00	\$ 18,217 – \$ 18,252	18,252 – 18,287	\$ 791.00 793.00
8,200 – 8,240	8,240 – 8,280	283.00	10,800 – 10,840	10,840 – 10,880	411.00	13,360 – 13,400	13,400 – 13,440	539.00	15,920 – 15,960	15,960 – 16,000	667.00	18,287 – 18,322	18,322 – 18,357	795.00 797.00
8,280 – 8,320		285.00			413.00			541.00			669.00			
8,320 – 8,360	8,360 – 8,400	287.00 289.00	10,880 – 10,920	10,920 – 10,960	415.00 417.00	13,440 – 13,480	13,480 – 13,520	543.00 545.00	16,000 – 16,040	16,040 – 16,080	671.00 673.00	18,357 – 18,391	18,391 – 18,426	799.00 801.00
8,400 – 8,440	8,440 – 8,480	291.00 293.00	10,960 – 11,000	11,000 – 11,040	419.00 421.00	13,520 – 13,560	13,560 – 13,600	547.00 549.00	16,080 – 16,120	16,120 – 16,160	675.00 677.00	18,426 – 18,461	18,461 – 18,496	803.00 805.00
8,480 – 8,520	8,520 – 8,560	295.00 297.00	11,040 – 11,080	11,080 – 11,120	423.00 425.00	13,600 – 13,640	13,640 – 13,680	551.00 553.00	16,160 – 16,200	16,200 – 16,240	679.00 681.00	18,496 – 18,530	18,530 – 18,565	807.00 809.00
8,560 – 8,600	8,600 – 8,640	299.00 301.00	11,120 – 11,160	11,160 – 11,200	427.00 429.00	13,680 – 13,720	13,720 – 13,760	555.00 557.00	16,240 – 16,280	16,280 – 16,320	683.00 685.00	18,565 – 18,600	18,600 – 18,635	811.00 813.00
8,640 – 8,680	8,680 – 8,720	303.00 305.00	11,200 – 11,240	11,240 – 11,280	431.00 433.00	13,760 – 13,800	13,800 – 13,840	559.00 561.00	16,320 – 16,360	16,360 – 16,400	687.00 689.00	18,635 – 18,670	18,670 – 18,704	815.00 817.00
8,720 – 8,760	8,760 – 8,800	307.00 309.00	11,280 – 11,320	11,320 – 11,360	435.00 437.00	13,840 – 13,880	13,880 – 13,920	563.00 565.00	16,400 – 16,440	16,440 – 16,480	691.00 693.00	18,704 – 18,739	18,739 – 18,774	819.00 821.00
8,800 – 8,840	8,840 – 8,880	311.00 313.00	11,360 – 11,400	11,400 – 11,440	439.00 441.00	13,920 – 13,960	13,960 – 14,000	567.00 569.00	16,480 – 16,520	16,520 – 16,560	695.00 697.00	18,774 – 18,809	18,809 – 18,843	823.00 825.00
8,880 – 8,920	8,920 – 8,960	315.00 317.00	11,440 – 11,480	11,480 – 11,520	443.00 445.00	14,000 – 14,040	14,040 – 14,080	571.00 573.00	16,560 – 16,600	16,600 – 16,640	699.00 701.00	18,843 – 18,878	18,878 – 18,913	827.00 829.00
8,960 – 9,000	9,000 – 9,040	319.00 321.00	11,520 – 11,560	11,560 – 11,600	447.00 449.00	14,080 – 14,120	14,120 – 14,160	575.00 577.00	16,640 – 16,680	16,680 – 16,720	703.00 705.00	18,913 – 18,948	18,948 – 18,983	831.00 833.00
9,040 – 9,080	9,080 – 9,120	323.00 325.00	11,600 – 11,640	11,640 – 11,680	451.00 453.00	14,160 – 14,200	14,200 – 14,240	579.00 581.00	16,720 – 16,760	16,760 – 16,800	707.00 709.00	18,983 – 19,017	19,017 – 19,052	835.00 837.00
9,120 – 9,160	9,160 – 9,200	327.00 329.00	11,680 – 11,720	11,720 – 11,760	455.00 457.00	14,240 – 14,280	14,280 – 14,320	583.00 585.00	16,800 – 16,840	16,840 – 16,880	711.00 713.00	19,052 – 19,087	19,087 – 19,122	839.00 841.00
9,200 – 9,240	9,240 – 9,280	331.00 333.00	11,760 – 11,800	11,800 – 11,840	459.00 461.00	14,320 – 14,360	14,360 – 14,400	587.00 589.00	16,880 – 16,920	16,920 – 16,960	715.00 717.00	19,122 – 19,157	19,157 – 19,191	843.00 845.00
9,280 – 9,320	9,320 – 9,360	335.00 337.00	11,840 – 11,880	11,880 – 11,920	463.00 465.00	14,400 – 14,440	14,440 – 14,480	591.00 593.00	16,960 – 17,000	17,000 – 17,035	719.00 721.00	19,191 – 19,226	19,226 – 19,261	847.00 849.00
9,360 – 9,400	9,400 – 9,440	339.00 341.00	11,920 – 11,960	11,960 – 12,000	467.00 469.00	14,480 – 14,520	14,520 – 14,560	595.00 597.00	17,035 – 17,070	17,070 – 17,104	723.00 725.00	19,261 – 19,296	19,296 – 19,330	851.00 853.00
9,440 – 9,480	9,480 – 9,520	343.00 345.00	12,000 – 12,040	12,040 – 12,080	471.00 473.00	14,560 – 14,600	14,600 – 14,640	599.00 601.00	17,104 – 17,139	17,139 – 17,174	727.00 729.00	19,330 – 19,365	19,365 – 19,400	855.00 857.00
9,520 – 9,560	9,560 – 9,600	347.00 349.00	12,080 – 12,120	12,120 – 12,160	475.00 477.00	14,640 – 14,680	14,680 – 14,720	603.00 605.00	17,174 – 17,209	17,209 – 17,243	731.00 733.00	19,400 – 19,435	19,435 – 19,470	859.00 861.00
9,600 – 9,640	9,640 – 9,680	351.00 353.00	12,160 – 12,200	12,200 – 12,240	479.00 481.00	14,720 – 14,760	14,760 – 14,800	607.00 609.00	17,243 – 17,278	17,278 – 17,313	735.00 737.00	19,504 – 19,539	19,539 – 19,574	863.00 865.00
9,680 – 9,720	9,720 – 9,760	355.00 357.00	12,240 – 12,280	12,280 – 12,320	483.00 485.00	14,800 – 14,840	14,840 – 14,880	611.00 613.00	17,313 – 17,348	17,348 – 17,383	739.00 741.00	19,574 – 19,609		867.00 869.00
9,760 – 9,800	9,800 – 9,840	359.00 361.00	12,320 – 12,360	12,360 – 12,400	487.00 489.00	14,880 – 14,920	14,920 – 14,960	615.00 617.00	17,383 – 17,417	17,417 – 17,452	743.00 745.00	19,609 – 19,643	19,643 – 19,678	871.00 873.00
9,840 – 9,880	9,880 – 9,920	363.00 365.00	12,400 – 12,440	12,440 – 12,480	491.00 493.00	14,960 – 15,000	15,000 – 15,040	619.00 621.00	17,452 – 17,487	17,487 – 17,522	747.00 749.00	19,678 – 19,713	19,713 – 19,748	875.00 877.00
9,920 – 9,960	9,960 – 10,000	367.00 369.00	12,480 – 12,520	12,520 – 12,560	495.00 497.00	15,040 – 15,080	15,080 – 15,120	623.00 625.00	17,522 – 17,557	17,557 – 17,591	751.00 753.00	19,748 – 19,783	19,783 – 19,817	879.00 881.00
10,000 – 10,040	10,040 – 10,080	371.00 373.00	12,560 – 12,600	12,600 – 12,640	499.00 501.00	15,120 – 15,160	15,160 – 15,200	627.00 629.00	17,591 – 17,626	17,626 – 17,661	755.00 757.00	19,817 – 19,852	19,852 – 19,887	883.00 885.00
10,080 – 10,120	10,120 – 10,160	375.00 377.00	12,640 – 12,680	12,680 – 12,720	503.00 505.00	15,200 – 15,240	15,240 – 15,280	631.00 633.00	17,661 – 17,696	17,696 – 17,730	759.00 761.00	19,887 – 19,922	19,922 – 19,957	887.00 889.00
10,160 – 10,200	10,200 – 10,240	379.00 381.00	12,720 – 12,760	12,760 – 12,800	507.00 509.00	15,280 – 15,320	15,320 – 15,360	635.00 637.00	17,730 – 17,765	17,765 – 17,800	763.00 765.00	19,957 – 19,991	19,991 – 20,026	891.00 893.00
10,240 – 10,280	10,280 – 10,320	383.00 385.00	12,800 – 12,840	12,840 – 12,880	511.00 513.00	15,360 – 15,400	15,400 – 15,440	639.00 641.00	17,800 – 17,835	17,835 – 17,870	767.00 769.00	20,026 – 20,061	20,061 – 20,096	895.00 897.00
10,320 – 10,360	10,360 – 10,400	387.00 389.00	12,880 – 12,920	12,920 – 12,960	515.00 517.00	15,440 – 15,480	15,480 – 15,520	643.00 645.00	17,870 – 17,904	17,904 – 17,939	771.00 773.00	20,096 – 20,130	20,130 – 20,165	899.00 901.00
10,400 – 10,440	10,440 – 10,480	391.00 393.00	12,960 – 13,000	13,000 – 13,040	519.00 521.00	15,520 – 15,560	15,560 – 15,600	647.00 649.00	17,939 – 17,974	17,974 – 18,009	775.00 777.00	20,165 – 20,200	20,200 – 20,235	903.00 905.00
10,480 – 10,520	10,520 – 10,560	395.00 397.00	13,040 – 13,080	13,080 – 13,120	523.00 525.00	15,600 – 15,640	15,640 – 15,680	651.00 653.00	18,009 – 18,043	18,043 – 18,078	779.00 781.00	20,235 – 20,270	20,270 – 20,304	907.00 909.00
10,560 – 10,600	10,600 – 10,640	399.00 401.00	13,120 – 13,160	13,160 – 13,200	527.00 529.00	15,680 – 15,720	15,720 – 15,760	655.00 657.00	18,078 – 18,113	18,113 – 18,148	783.00 785.00	20,304 – 20,339	20,339 – 20,374	911.00 913.00
10,640 – 10,680	10,680 – 10,720	403.00 405.00	13,200 – 13,240	13,240 – 13,280	531.00 533.00	15,760 – 15,800	15,800 – 15,840	659.00 661.00	18,148 – 18,183	18,183 – 18,217	787.00 789.00	20,374 – 20,409	20,409 – 20,443	915.00 917.00

TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
\$ 20,443 – \$ 20,478		\$ 919.00	\$ 22,670 – \$ 22,704		\$1,047.00	\$ 24,896 – \$ 24,930		\$1,175.00	\$ 27,122 – \$ 27,157		\$1,303.00	\$ 29,348 – \$ 29,383		\$1,431.00
20,478 – 20,513		921.00	22,704 – 22,739		1,049.00	24,930 – 24,965		1,177.00	27,157 – 27,191		1,305.00	29,383 – 29,417		1,433.00
20,513 – 20,548		923.00	22,739 – 22,774		1,051.00	24,965 – 25,000		1,179.00	27,191 – 27,226		1,307.00	29,417 – 29,452		1,435.00
20,548 – 20,583		925.00	22,774 – 22,809		1,053.00	25,000 – 25,035		1,181.00	27,226 – 27,261		1,309.00	29,452 – 29,487		1,437.00
20,583 – 20,617		927.00	22,809 – 22,843		1,055.00	25,035 – 25,070		1,183.00	27,261 – 27,296		1,311.00	29,487 – 29,522		1,439.00
20,617 – 20,652		929.00	22,843 – 22,878		1,057.00	25,070 – 25,104		1,185.00	27,296 – 27,330		1,313.00	29,522 – 29,557		1,441.00
20,652 – 20,687		931.00	22,878 – 22,913		1,059.00	25,104 – 25,139		1,187.00	27,330 – 27,365		1,315.00	29,557 – 29,591		1,443.00
20,687 – 20,722		933.00	22,913 – 22,948		1,061.00	25,139 – 25,174		1,189.00	27,365 – 27,400		1,317.00	29,591 – 29,626		1,445.00
20,722 – 20,757		935.00	22,948 – 22,983		1,063.00	25,174 – 25,209		1,191.00	27,400 – 27,435		1,319.00	29,626 – 29,661		1,447.00
20,757 – 20,791		937.00	22,983 – 23,017		1,065.00	25,209 – 25,243		1,193.00	27,435 – 27,470		1,321.00	29,661 – 29,696		1,449.00
20,791 – 20,826		939.00	23,017 – 23,052		1,067.00	25,243 – 25,278		1,195.00	27,470 – 27,504		1,323.00	29,696 – 29,730		1,451.00
20,826 – 20,861		941.00	23,052 – 23,087		1,069.00	25,278 – 25,313		1,197.00	27,504 – 27,539		1,325.00	29,730 – 29,765		1,453.00
20,861 – 20,896		943.00	23,087 – 23,122		1,071.00	25,313 – 25,348		1,199.00	27,539 – 27,574		1,327.00	29,765 – 29,800		1,455.00
20,896 – 20,930		945.00	23,122 – 23,157		1,073.00	25,348 – 25,383		1,201.00	27,574 – 27,609		1,329.00	29,800 – 29,835		1,457.00
20,930 – 20,965		947.00	23,157 – 23,191		1,075.00	25,383 – 25,417		1,203.00	27,609 – 27,643		1,331.00	29,835 – 29,870		1,459.00
20,965 – 21,000		949.00	23,191 – 23,226		1,077.00	25,417 – 25,452		1,205.00	27,643 – 27,678		1,333.00	29,870 – 29,904		1,461.00
21,000 – 21,035		951.00	23,226 – 23,261		1,079.00	25,452 – 25,487		1,207.00	27,678 – 27,713		1,335.00	29,904 – 29,939		1,463.00
21,035 – 21,070		953.00	23,261 – 23,296		1,081.00	25,487 – 25,522		1,209.00	27,713 – 27,748		1,337.00	29,939 – 29,974		1,465.00
21,070 – 21,104		955.00	23,296 – 23,330		1,083.00	25,522 – 25,557		1,211.00	27,748 – 27,783		1,339.00	29,974 – 30,009		1,467.00
21,104 – 21,139		957.00	23,330 – 23,365		1,085.00	25,557 – 25,591		1,213.00	27,783 – 27,817		1,341.00	30,009 – 30,043		1,469.00
21,139 – 21,174		959.00	23,365 – 23,400		1,087.00	25,591 – 25,626		1,215.00	27,817 – 27,852		1,343.00	30,043 – 30,078		1,471.00
21,174 – 21,209		961.00	23,400 – 23,435		1,089.00	25,626 – 25,661		1,217.00	27,852 – 27,887		1,345.00	30,078 – 30,113		1,473.00
21,209 – 21,243		963.00	23,435 – 23,470		1,091.00	25,661 – 25,696		1,219.00	27,887 – 27,922		1,347.00	30,113 – 30,148		1,475.00
21,243 – 21,278		965.00	23,470 – 23,504		1,093.00	25,696 – 25,730		1,221.00	27,922 – 27,957		1,349.00	30,148 – 30,183		1,477.00
21,278 – 21,313		967.00	23,504 – 23,539		1,095.00	25,730 – 25,765		1,223.00	27,957 – 27,991		1,351.00	30,183 – 30,217		1,479.00
21,313 – 21,348		969.00	23,539 – 23,574		1,097.00	25,765 – 25,800		1,225.00	27,991 – 28,026		1,353.00	30,217 – 30,252		1,481.00
21,348 – 21,383		971.00	23,574 – 23,609		1,099.00	25,800 – 25,835		1,227.00	28,026 – 28,061		1,355.00	30,252 – 30,287		1,483.00
21,383 – 21,417		973.00	23,609 – 23,643		1,101.00	25,835 – 25,870		1,229.00	28,061 – 28,096		1,357.00	30,287 – 30,322		1,485.00
21,417 – 21,452		975.00	23,643 – 23,678		1,103.00	25,870 – 25,904		1,231.00	28,096 – 28,130		1,359.00	30,322 – 30,357		1,487.00
21,452 – 21,487		977.00	23,678 – 23,713		1,105.00	25,904 – 25,939		1,233.00	28,130 – 28,165		1,361.00	30,357 – 30,391		1,489.00
21,487 – 21,522		979.00	23,713 – 23,748		1,107.00	25,939 – 25,974		1,235.00	28,165 – 28,200		1,363.00	30,391 – 30,426		1,491.00
21,522 – 21,557		981.00	23,748 – 23,783		1,109.00	25,974 – 26,009		1,237.00	28,200 – 28,235		1,365.00	30,426 – 30,461		1,493.00
21,557 – 21,591		983.00	23,783 – 23,817		1,111.00	26,009 – 26,043		1,239.00	28,235 – 28,270		1,367.00	30,461 – 30,496		1,495.00
21,591 – 21,626		985.00	23,817 – 23,852		1,113.00	26,043 – 26,078		1,241.00	28,270 – 28,304		1,369.00	30,496 – 30,530		1,497.00
21,626 – 21,661		987.00	23,852 – 23,887		1,115.00	26,078 – 26,113		1,243.00	28,304 – 28,339		1,371.00	30,530 – 30,565		1,499.00
21,661 – 21,696		989.00	23,887 – 23,922		1,117.00	26,113 – 26,148		1,245.00	28,339 – 28,374		1,373.00	30,565 – 30,600		1,501.00
21,696 – 21,730		991.00	23,922 – 23,957		1,119.00	26,148 – 26,183		1,247.00	28,374 – 28,409		1,375.00	30,600 – 30,635		1,503.00
21,730 – 21,765		993.00	23,957 – 23,991		1,121.00	26,183 – 26,217		1,249.00	28,409 – 28,443		1,377.00	30,635 – 30,670		1,505.00
21,765 – 21,800		995.00	23,991 – 24,026		1,123.00	26,217 – 26,252		1,251.00	28,443 – 28,478		1,379.00	30,670 – 30,704		1,507.00
21,800 – 21,835		997.00	24,026 – 24,061		1,125.00	26,252 – 26,287		1,253.00	28,478 – 28,513		1,381.00	30,704 – 30,739		1,509.00
21,835 – 21,870		999.00	24,061 – 24,096		1,127.00	26,287 – 26,322		1,255.00	28,513 – 28,548		1,383.00	30,739 – 30,774		1,511.00
21,870 – 21,904		1,001.00	24,096 – 24,130		1,129.00	26,322 – 26,357		1,257.00	28,548 – 28,583		1,385.00	30,774 – 30,809		1,513.00
21,904 – 21,939		1,003.00	24,130 – 24,165		1,131.00	26,357 – 26,391		1,259.00	28,583 – 28,617		1,387.00	30,809 – 30,843		1,515.00
21,939 – 21,974		1,005.00	24,165 – 24,200		1,133.00	26,391 – 26,426		1,261.00	28,617 – 28,652		1,389.00	30,843 – 30,878		1,517.00
21,974 – 22,009		1,007.00	24,200 – 24,235		1,135.00	26,426 – 26,461		1,263.00	28,652 – 28,687		1,391.00	30,878 – 30,913		1,519.00
22,009 – 22,043		1,009.00	24,235 – 24,270		1,137.00	26,461 – 26,496		1,265.00	28,687 – 28,722		1,393.00	30,913 – 30,948		1,521.00
22,043 – 22,078		1,011.00	24,270 – 24,304		1,139.00	26,496 – 26,530		1,267.00	28,722 – 28,757		1,395.00	30,948 – 30,983		1,523.00
22,078 – 22,113		1,013.00	24,304 – 24,339		1,141.00	26,530 – 26,565		1,269.00	28,757 – 28,791		1,397.00	30,983 – 31,017		1,525.00
22,113 – 22,148		1,015.00	24,339 – 24,374		1,143.00	26,565 – 26,600		1,271.00	28,791 – 28,826		1,399.00	31,017 – 31,052		1,527.00
22,148 – 22,183		1,017.00	24,374 – 24,409		1,145.00	26,600 – 26,635		1,273.00	28,826 – 28,861		1,401.00	31,052 – 31,087		1,529.00
22,183 – 22,217		1,019.00	24,409 – 24,443		1,147.00	26,635 – 26,670		1,275.00	28,861 – 28,896		1,403.00	31,087 – 31,122		1,531.00
22,217 – 22,252		1,021.00	24,443 – 24,478		1,149.00	26,670 – 26,704		1,277.00	28,896 – 28,930		1,405.00	31,122 – 31,157		1,533.00
22,252 – 22,287		1,023.00	24,478 – 24,513		1,151.00	26,704 – 26,739		1,279.00	28,930 – 28,965		1,407.00	31,157 – 31,191		1,535.00
22,287 – 22,322		1,025.00	24,513 – 24,548		1,153.00	26,739 – 26,774		1,281.00	28,965 – 29,000		1,409.00	31,191 – 31,226		1,537.00
22,322 – 22,357		1,027.00	24,548 – 24,583		1,155.00	26,774 – 26,809		1,283.00	29,000 – 29,035		1,411.00	31,226 – 31,261		1,539.00
22,357 – 22,391		1,029.00	24,583 – 24,617		1,157.00	26,809 – 26,843		1,285.00	29,035 – 29,070		1,413.00	31,261 – 31,296		1,541.00
22,391 – 22,426		1,031.00	24,617 – 24,652		1,159.00	26,843 – 26,878		1,287.00	29,070 – 29,104		1,415.00	31,296 – 31,330		1,543.00
22,426 – 22,461		1,033.00	24,652 – 24,687		1,161.00	26,878 – 26,913		1,289.00	29,104 – 29,139		1,417.00	31,330 – 31,365		1,545.00
22,461 – 22,496		1,035.00	24,687 – 24,722		1,163.00	26,913 – 26,948		1,291.00	29,139 – 29,174		1,419.00	31,365 – 31,400		1,547.00
22,496 – 22,530														

TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
\$ 31,574 – \$ 31,609		\$1,559.00	\$ 33,800 – \$ 33,835		\$1,687.00	\$ 36,026 – \$ 36,061		\$1,815.00	\$ 38,252 – \$ 38,287		\$1,943.00	\$ 40,478 – \$ 40,513		\$2,071.00
31,609 – 31,643		1,561.00	33,835 – 33,870		1,689.00	36,061 – 36,096		1,817.00	38,287 – 38,322		1,945.00	40,513 – 40,548		2,073.00
31,643 – 31,678		1,563.00	33,870 – 33,904		1,691.00	36,096 – 36,130		1,819.00	38,322 – 38,357		1,947.00	40,548 – 40,583		2,075.00
31,678 – 31,713		1,565.00	33,904 – 33,939		1,693.00	36,130 – 36,165		1,821.00	38,357 – 38,391		1,949.00	40,583 – 40,617		2,077.00
31,713 – 31,748		1,567.00	33,939 – 33,974		1,695.00	36,165 – 36,200		1,823.00	38,391 – 38,426		1,951.00	40,617 – 40,652		2,079.00
31,748 – 31,783		1,569.00	33,974 – 34,009		1,697.00	36,200 – 36,235		1,825.00	38,426 – 38,461		1,953.00	40,652 – 40,687		2,081.00
31,783 – 31,817		1,571.00	34,009 – 34,043		1,699.00	36,235 – 36,270		1,827.00	38,461 – 38,496		1,955.00	40,687 – 40,722		2,083.00
31,817 – 31,852		1,573.00	34,043 – 34,078		1,701.00	36,270 – 36,304		1,829.00	38,496 – 38,530		1,957.00	40,722 – 40,757		2,085.00
31,852 – 31,887		1,575.00	34,078 – 34,113		1,703.00	36,304 – 36,339		1,831.00	38,530 – 38,565		1,959.00	40,757 – 40,791		2,087.00
31,887 – 31,922		1,577.00	34,113 – 34,148		1,705.00	36,339 – 36,374		1,833.00	38,565 – 38,600		1,961.00	40,791 – 40,826		2,089.00
31,922 – 31,957		1,579.00	34,148 – 34,183		1,707.00	36,374 – 36,409		1,835.00	38,600 – 38,635		1,963.00	40,826 – 40,861		2,091.00
31,957 – 31,991		1,581.00	34,183 – 34,217		1,709.00	36,409 – 36,443		1,837.00	38,635 – 38,670		1,965.00	40,861 – 40,896		2,093.00
31,991 – 32,026		1,583.00	34,217 – 34,252		1,711.00	36,443 – 36,478		1,839.00	38,670 – 38,704		1,967.00	40,896 – 40,930		2,095.00
32,026 – 32,061		1,585.00	34,252 – 34,287		1,713.00	36,478 – 36,513		1,841.00	38,704 – 38,739		1,969.00	40,930 – 40,965		2,097.00
32,061 – 32,096		1,587.00	34,287 – 34,322		1,715.00	36,513 – 36,548		1,843.00	38,739 – 38,774		1,971.00	40,965 – 41,000		2,099.00
32,096 – 32,130		1,589.00	34,322 – 34,357		1,717.00	36,548 – 36,583		1,845.00	38,774 – 38,809		1,973.00	41,000 – 41,035		2,101.00
32,130 – 32,165		1,591.00	34,357 – 34,391		1,719.00	36,583 – 36,617		1,847.00	38,809 – 38,843		1,975.00	41,035 – 41,070		2,103.00
32,165 – 32,200		1,593.00	34,391 – 34,426		1,721.00	36,617 – 36,652		1,849.00	38,843 – 38,878		1,977.00	41,070 – 41,104		2,105.00
32,200 – 32,235		1,595.00	34,426 – 34,461		1,723.00	36,652 – 36,687		1,851.00	38,878 – 38,913		1,979.00	41,104 – 41,139		2,107.00
32,235 – 32,270		1,597.00	34,461 – 34,496		1,725.00	36,687 – 36,722		1,853.00	38,913 – 38,948		1,981.00	41,139 – 41,174		2,109.00
32,270 – 32,304		1,599.00	34,496 – 34,530		1,727.00	36,722 – 36,757		1,855.00	38,948 – 38,983		1,983.00	41,174 – 41,209		2,111.00
32,304 – 32,339		1,601.00	34,530 – 34,565		1,729.00	36,757 – 36,791		1,857.00	38,983 – 39,017		1,985.00	41,209 – 41,243		2,113.00
32,339 – 32,374		1,603.00	34,565 – 34,600		1,731.00	36,791 – 36,826		1,859.00	39,017 – 39,052		1,987.00	41,243 – 41,278		2,115.00
32,374 – 32,409		1,605.00	34,600 – 34,635		1,733.00	36,826 – 36,861		1,861.00	39,052 – 39,087		1,989.00	41,278 – 41,313		2,117.00
32,409 – 32,443		1,607.00	34,635 – 34,670		1,735.00	36,861 – 36,896		1,863.00	39,087 – 39,122		1,991.00	41,313 – 41,348		2,119.00
32,443 – 32,478		1,609.00	34,670 – 34,704		1,737.00	36,896 – 36,930		1,865.00	39,122 – 39,157		1,993.00	41,348 – 41,383		2,121.00
32,478 – 32,513		1,611.00	34,704 – 34,739		1,739.00	36,930 – 36,965		1,867.00	39,157 – 39,191		1,995.00	41,383 – 41,417		2,123.00
32,513 – 32,548		1,613.00	34,739 – 34,774		1,741.00	36,965 – 37,000		1,869.00	39,191 – 39,226		1,997.00	41,417 – 41,452		2,125.00
32,548 – 32,583		1,615.00	34,774 – 34,809		1,743.00	37,000 – 37,035		1,871.00	39,226 – 39,261		1,999.00	41,452 – 41,487		2,127.00
32,583 – 32,617		1,617.00	34,809 – 34,843		1,745.00	37,035 – 37,070		1,873.00	39,261 – 39,296		2,001.00	41,487 – 41,522		2,129.00
32,617 – 32,652		1,619.00	34,843 – 34,878		1,747.00	37,070 – 37,104		1,875.00	39,296 – 39,330		2,003.00	41,522 – 41,557		2,131.00
32,652 – 32,687		1,621.00	34,878 – 34,913		1,749.00	37,104 – 37,139		1,877.00	39,330 – 39,365		2,005.00	41,557 – 41,591		2,133.00
32,687 – 32,722		1,623.00	34,913 – 34,948		1,751.00	37,139 – 37,174		1,879.00	39,365 – 39,400		2,007.00	41,591 – 41,626		2,135.00
32,722 – 32,757		1,625.00	34,948 – 34,983		1,753.00	37,174 – 37,209		1,881.00	39,400 – 39,435		2,009.00	41,626 – 41,661		2,137.00
32,757 – 32,791		1,627.00	34,983 – 35,017		1,755.00	37,209 – 37,243		1,883.00	39,435 – 39,470		2,011.00	41,661 – 41,696		2,139.00
32,791 – 32,826		1,629.00	35,017 – 35,052		1,757.00	37,243 – 37,278		1,885.00	39,470 – 39,504		2,013.00	41,696 – 41,730		2,141.00
32,826 – 32,861		1,631.00	35,052 – 35,087		1,759.00	37,278 – 37,313		1,887.00	39,504 – 39,539		2,015.00	41,730 – 41,765		2,143.00
32,861 – 32,896		1,633.00	35,087 – 35,122		1,761.00	37,313 – 37,348		1,889.00	39,539 – 39,574		2,017.00	41,765 – 41,800		2,145.00
32,896 – 32,930		1,635.00	35,122 – 35,157		1,763.00	37,348 – 37,383		1,891.00	39,574 – 39,609		2,019.00	41,800 – 41,835		2,147.00
32,930 – 32,965		1,637.00	35,157 – 35,191		1,765.00	37,383 – 37,417		1,893.00	39,609 – 39,643		2,021.00	41,835 – 41,870		2,149.00
32,965 – 33,000		1,639.00	35,191 – 35,226		1,767.00	37,417 – 37,452		1,895.00	39,643 – 39,678		2,023.00	41,870 – 41,904		2,151.00
33,000 – 33,035		1,641.00	35,226 – 35,261		1,769.00	37,452 – 37,487		1,897.00	39,678 – 39,713		2,025.00	41,904 – 41,939		2,153.00
33,035 – 33,070		1,643.00	35,261 – 35,296		1,771.00	37,487 – 37,522		1,899.00	39,713 – 39,748		2,027.00	41,939 – 41,974		2,155.00
33,070 – 33,104		1,645.00	35,296 – 35,330		1,773.00	37,522 – 37,557		1,901.00	39,748 – 39,783		2,029.00	41,974 – 42,009		2,157.00
33,104 – 33,139		1,647.00	35,330 – 35,365		1,775.00	37,557 – 37,591		1,903.00	39,783 – 39,817		2,031.00	42,009 – 42,043		2,159.00
33,139 – 33,174		1,649.00	35,365 – 35,400		1,777.00	37,591 – 37,626		1,905.00	39,817 – 39,852		2,033.00	42,043 – 42,078		2,161.00
33,174 – 33,209		1,651.00	35,400 – 35,435		1,779.00	37,626 – 37,661		1,907.00	39,852 – 39,887		2,035.00	42,078 – 42,113		2,163.00
33,209 – 33,243		1,653.00	35,435 – 35,470		1,781.00	37,661 – 37,696		1,909.00	39,887 – 39,922		2,037.00	42,113 – 42,148		2,165.00
33,243 – 33,278		1,655.00	35,470 – 35,504		1,783.00	37,696 – 37,730		1,911.00	39,922 – 39,957		2,039.00	42,148 – 42,183		2,167.00
33,278 – 33,313		1,657.00	35,504 – 35,539		1,785.00	37,730 – 37,765		1,913.00	39,957 – 39,991		2,041.00	42,183 – 42,217		2,169.00
33,313 – 33,348		1,659.00	35,539 – 35,574		1,787.00	37,765 – 37,800		1,915.00	39,991 – 40,026		2,043.00	42,217 – 42,252		2,171.00
33,348 – 33,383		1,661.00	35,574 – 35,609		1,789.00	37,800 – 37,835		1,917.00	40,026 – 40,061		2,045.00	42,252 – 42,287		2,173.00
33,383 – 33,417		1,663.00	35,609 – 35,643		1,791.00	37,835 – 37,870		1,919.00	40,061 – 40,096		2,047.00	42,287 – 42,322		2,175.00
33,417 – 33,452		1,665.00	35,643 – 35,678		1,793.00	37,870 – 37,904		1,921.00	40,096 – 40,130		2,049.00	42,322 – 42,357		2,177.00
33,452 – 33,487		1,667.00	35,678 – 35,713		1,795.00	37,904 – 37,939		1,923.00	40,130 – 40,165		2,051.00	42,357 – 42,391		2,179.00
33,487 – 33,522		1,669.00	35,713 – 35,748		1,797.00	37,939 – 37,974		1,925.00	40,165 – 40,200		2,053.00	42,391 – 42,426		2,181.00
33,522 – 33,557		1,671.00	35,748 – 35,783		1,799.00	37,974 – 38,009		1,927.00	40,200 – 40,235		2,055.00	42,426 – 42,461		2,183.00
33,557 – 33,591		1,673.00	35,783 – 35,817		1,801.00	38,009 – 38,043		1,929.00	40,235 – 40,270		2,057.00	42,461 – 42,496		2,185.00
33,591 – 33,626		1,675.00	35,817 – 35,852		1,803.00	38,043 – 38,078		1,931.00	40,270 – 40,304		2			

TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
\$ 42,704 – \$ 42,739		\$2,199.00	\$ 44,930 – \$ 44,965		\$2,327.00	\$ 47,157 – \$ 47,191		\$2,455.00	\$ 49,383 – \$ 49,417		\$2,583.00	\$ 51,609 – \$ 51,643		\$2,711.00
42,739 – 42,774		2,201.00	44,965 – 45,000		2,329.00	47,191 – 47,226		2,457.00	49,417 – 49,452		2,585.00	51,643 – 51,678		2,713.00
42,774 – 42,809		2,203.00	45,000 – 45,035		2,331.00	47,226 – 47,261		2,459.00	49,452 – 49,487		2,587.00	51,678 – 51,713		2,715.00
42,809 – 42,843		2,205.00	45,035 – 45,070		2,333.00	47,261 – 47,296		2,461.00	49,487 – 49,522		2,589.00	51,713 – 51,748		2,717.00
42,843 – 42,878		2,207.00	45,070 – 45,104		2,335.00	47,296 – 47,330		2,463.00	49,522 – 49,557		2,591.00	51,748 – 51,783		2,719.00
42,878 – 42,913		2,209.00	45,104 – 45,139		2,337.00	47,330 – 47,365		2,465.00	49,557 – 49,591		2,593.00	51,783 – 51,817		2,721.00
42,913 – 42,948		2,211.00	45,139 – 45,174		2,339.00	47,365 – 47,400		2,467.00	49,591 – 49,626		2,595.00	51,817 – 51,852		2,723.00
42,948 – 42,983		2,213.00	45,174 – 45,209		2,341.00	47,400 – 47,435		2,469.00	49,626 – 49,661		2,597.00	51,852 – 51,887		2,725.00
42,983 – 43,017		2,215.00	45,209 – 45,243		2,343.00	47,435 – 47,470		2,471.00	49,661 – 49,696		2,599.00	51,887 – 51,922		2,727.00
43,017 – 43,052		2,217.00	45,243 – 45,278		2,345.00	47,470 – 47,504		2,473.00	49,696 – 49,730		2,601.00	51,922 – 51,957		2,729.00
43,052 – 43,087		2,219.00	45,278 – 45,313		2,347.00	47,504 – 47,539		2,475.00	49,730 – 49,765		2,603.00	51,957 – 51,991		2,731.00
43,087 – 43,122		2,221.00	45,313 – 45,348		2,349.00	47,539 – 47,574		2,477.00	49,765 – 49,800		2,605.00	51,991 – 52,026		2,733.00
43,122 – 43,157		2,223.00	45,348 – 45,383		2,351.00	47,574 – 47,609		2,479.00	49,800 – 49,835		2,607.00	52,026 – 52,061		2,735.00
43,157 – 43,191		2,225.00	45,383 – 45,417		2,353.00	47,609 – 47,643		2,481.00	49,835 – 49,870		2,609.00	52,061 – 52,096		2,737.00
43,191 – 43,226		2,227.00	45,417 – 45,452		2,355.00	47,643 – 47,678		2,483.00	49,870 – 49,904		2,611.00	52,096 – 52,130		2,739.00
43,226 – 43,261		2,229.00	45,452 – 45,487		2,357.00	47,678 – 47,713		2,485.00	49,904 – 49,939		2,613.00	52,130 – 52,165		2,741.00
43,261 – 43,296		2,231.00	45,487 – 45,522		2,359.00	47,713 – 47,748		2,487.00	49,939 – 49,974		2,615.00	52,165 – 52,200		2,743.00
43,296 – 43,330		2,233.00	45,522 – 45,557		2,361.00	47,748 – 47,783		2,489.00	49,974 – 50,009		2,617.00	52,200 – 52,235		2,745.00
43,330 – 43,365		2,235.00	45,557 – 45,591		2,363.00	47,783 – 47,817		2,491.00	50,009 – 50,043		2,619.00	52,235 – 52,270		2,747.00
43,365 – 43,400		2,237.00	45,591 – 45,626		2,365.00	47,817 – 47,852		2,493.00	50,043 – 50,078		2,621.00	52,270 – 52,304		2,749.00
43,400 – 43,435		2,239.00	45,626 – 45,661		2,367.00	47,852 – 47,887		2,495.00	50,078 – 50,113		2,623.00	52,304 – 52,339		2,751.00
43,435 – 43,470		2,241.00	45,661 – 45,696		2,369.00	47,887 – 47,922		2,497.00	50,113 – 50,148		2,625.00	52,339 – 52,374		2,753.00
43,470 – 43,504		2,243.00	45,696 – 45,730		2,371.00	47,922 – 47,957		2,499.00	50,148 – 50,183		2,627.00	52,374 – 52,409		2,755.00
43,504 – 43,539		2,245.00	45,730 – 45,765		2,373.00	47,957 – 47,991		2,501.00	50,183 – 50,217		2,629.00	52,409 – 52,443		2,757.00
43,539 – 43,574		2,247.00	45,765 – 45,800		2,375.00	47,991 – 48,026		2,503.00	50,217 – 50,252		2,631.00	52,443 – 52,478		2,759.00
43,574 – 43,609		2,249.00	45,800 – 45,835		2,377.00	48,026 – 48,061		2,505.00	50,252 – 50,287		2,633.00	52,478 – 52,513		2,761.00
43,609 – 43,643		2,251.00	45,835 – 45,870		2,379.00	48,061 – 48,096		2,507.00	50,287 – 50,322		2,635.00	52,513 – 52,548		2,763.00
43,643 – 43,678		2,253.00	45,870 – 45,904		2,381.00	48,096 – 48,130		2,509.00	50,322 – 50,357		2,637.00	52,548 – 52,583		2,765.00
43,678 – 43,713		2,255.00	45,904 – 45,939		2,383.00	48,130 – 48,165		2,511.00	50,357 – 50,391		2,639.00	52,583 – 52,617		2,767.00
43,713 – 43,748		2,257.00	45,939 – 45,974		2,385.00	48,165 – 48,200		2,513.00	50,391 – 50,426		2,641.00	52,617 – 52,652		2,769.00
43,748 – 43,783		2,259.00	45,974 – 46,009		2,387.00	48,200 – 48,235		2,515.00	50,426 – 50,461		2,643.00	52,652 – 52,687		2,771.00
43,783 – 43,817		2,261.00	46,009 – 46,043		2,389.00	48,235 – 48,270		2,517.00	50,461 – 50,496		2,645.00	52,687 – 52,722		2,773.00
43,817 – 43,852		2,263.00	46,043 – 46,078		2,391.00	48,270 – 48,304		2,519.00	50,496 – 50,530		2,647.00	52,722 – 52,757		2,775.00
43,852 – 43,887		2,265.00	46,078 – 46,113		2,393.00	48,304 – 48,339		2,521.00	50,530 – 50,565		2,649.00	52,757 – 52,791		2,777.00
43,887 – 43,922		2,267.00	46,113 – 46,148		2,395.00	48,339 – 48,374		2,523.00	50,565 – 50,600		2,651.00	52,791 – 52,826		2,779.00
43,922 – 43,957		2,269.00	46,148 – 46,183		2,397.00	48,374 – 48,409		2,525.00	50,600 – 50,635		2,653.00	52,826 – 52,861		2,781.00
43,957 – 43,991		2,271.00	46,183 – 46,217		2,399.00	48,409 – 48,443		2,527.00	50,635 – 50,670		2,655.00	52,861 – 52,896		2,783.00
43,991 – 44,026		2,273.00	46,217 – 46,252		2,401.00	48,443 – 48,478		2,529.00	50,670 – 50,704		2,657.00	52,896 – 52,930		2,785.00
44,026 – 44,061		2,275.00	46,252 – 46,287		2,403.00	48,478 – 48,513		2,531.00	50,704 – 50,739		2,659.00	52,930 – 52,965		2,787.00
44,061 – 44,096		2,277.00	46,287 – 46,322		2,405.00	48,513 – 48,548		2,533.00	50,739 – 50,774		2,661.00	52,965 – 53,000		2,789.00
44,096 – 44,130		2,279.00	46,322 – 46,357		2,407.00	48,548 – 48,583		2,535.00	50,774 – 50,809		2,663.00	53,000 – 53,035		2,791.00
44,130 – 44,165		2,281.00	46,357 – 46,391		2,409.00	48,583 – 48,617		2,537.00	50,809 – 50,843		2,665.00	53,035 – 53,070		2,793.00
44,165 – 44,200		2,283.00	46,391 – 46,426		2,411.00	48,617 – 48,652		2,539.00	50,843 – 50,878		2,667.00	53,070 – 53,104		2,795.00
44,200 – 44,235		2,285.00	46,426 – 46,461		2,413.00	48,652 – 48,687		2,541.00	50,878 – 50,913		2,669.00	53,104 – 53,139		2,797.00
44,235 – 44,270		2,287.00	46,461 – 46,496		2,415.00	48,687 – 48,722		2,543.00	50,913 – 50,948		2,671.00	53,139 – 53,174		2,799.00
44,270 – 44,304		2,289.00	46,496 – 46,530		2,417.00	48,722 – 48,757		2,545.00	50,948 – 50,983		2,673.00	53,174 – 53,209		2,801.00
44,304 – 44,339		2,291.00	46,530 – 46,565		2,419.00	48,757 – 48,791		2,547.00	50,983 – 51,017		2,675.00	53,209 – 53,243		2,803.00
44,339 – 44,374		2,293.00	46,565 – 46,600		2,421.00	48,791 – 48,826		2,549.00	51,017 – 51,052		2,677.00	53,243 – 53,278		2,805.00
44,374 – 44,409		2,295.00	46,600 – 46,635		2,423.00	48,826 – 48,861		2,551.00	51,052 – 51,087		2,679.00	53,278 – 53,313		2,807.00
44,409 – 44,443		2,297.00	46,635 – 46,670		2,425.00	48,861 – 48,896		2,553.00	51,087 – 51,122		2,681.00	53,313 – 53,348		2,809.00
44,443 – 44,478		2,299.00	46,670 – 46,704		2,427.00	48,896 – 48,930		2,555.00	51,122 – 51,157		2,683.00	53,348 – 53,383		2,811.00
44,478 – 44,513		2,301.00	46,704 – 46,739		2,429.00	48,930 – 48,965		2,557.00	51,157 – 51,191		2,685.00	53,383 – 53,417		2,813.00
44,513 – 44,548		2,303.00	46,739 – 46,774		2,431.00	48,965 – 49,000		2,559.00	51,191 – 51,226		2,687.00	53,417 – 53,452		2,815.00
44,548 – 44,583		2,305.00	46,774 – 46,809		2,433.00	49,000 – 49,035		2,561.00	51,226 – 51,261		2,689.00	53,452 – 53,487		2,817.00
44,583 – 44,617		2,307.00	46,809 – 46,843		2,435.00	49,035 – 49,070		2,563.00	51,261 – 51,296		2,691.00	53,487 – 53,522		2,819.00
44,617 – 44,652		2,309.00	46,843 – 46,878		2,437.00	49,070 – 49,104		2,565.00	51,296 – 51,330		2,693.00	53,522 – 53,557		2,821.00
44,652 – 44,687		2,311.00	46,878 – 46,913		2,439.00	49,104 – 49,139		2,567.00	51,330 – 51,365		2,695.00	53,557 – 53,591		2,823.00
44,687 – 44,722		2,313.00	46,913 – 46,948		2,441.00	49,139 – 49,174		2,569.00	51,365 – 51,400		2,697.00	53,591 – 53,626		2,825.00
44,722 – 44,757		2,315.00	46,948 – 46,983		2,443.00	49,174 – 49,209		2,571.00	51,400 – 51,435		2			

TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
\$ 53,835 – \$ 53,870		\$2,839.00	\$ 56,061 – \$ 56,096		\$2,967.00	\$ 58,287 – \$ 58,322		\$3,095.00	\$ 60,513 – \$ 60,548		\$3,223.00	\$ 62,739 – \$ 62,774		\$3,351.00
53,870 – 53,904		2,841.00	56,096 – 56,130		2,969.00	58,322 – 58,357		3,097.00	60,548 – 60,583		3,225.00	62,774 – 62,809		3,353.00
53,904 – 53,939		2,843.00	56,130 – 56,165		2,971.00	58,357 – 58,391		3,099.00	60,583 – 60,617		3,227.00	62,809 – 62,843		3,355.00
53,939 – 53,974		2,845.00	56,165 – 56,200		2,973.00	58,391 – 58,426		3,101.00	60,617 – 60,652		3,229.00	62,843 – 62,878		3,357.00
53,974 – 54,009		2,847.00	56,200 – 56,235		2,975.00	58,426 – 58,461		3,103.00	60,652 – 60,687		3,231.00	62,878 – 62,913		3,359.00
54,009 – 54,043		2,849.00	56,235 – 56,270		2,977.00	58,461 – 58,496		3,105.00	60,687 – 60,722		3,233.00	62,913 – 62,948		3,361.00
54,043 – 54,078		2,851.00	56,270 – 56,304		2,979.00	58,496 – 58,530		3,107.00	60,722 – 60,757		3,235.00	62,948 – 62,983		3,363.00
54,078 – 54,113		2,853.00	56,304 – 56,339		2,981.00	58,530 – 58,565		3,109.00	60,757 – 60,791		3,237.00	62,983 – 63,017		3,365.00
54,113 – 54,148		2,855.00	56,339 – 56,374		2,983.00	58,565 – 58,600		3,111.00	60,791 – 60,826		3,239.00	63,017 – 63,052		3,367.00
54,148 – 54,183		2,857.00	56,374 – 56,409		2,985.00	58,600 – 58,635		3,113.00	60,826 – 60,861		3,241.00	63,052 – 63,087		3,369.00
54,183 – 54,217		2,859.00	56,409 – 56,443		2,987.00	58,635 – 58,670		3,115.00	60,861 – 60,896		3,243.00	63,087 – 63,122		3,371.00
54,217 – 54,252		2,861.00	56,443 – 56,478		2,989.00	58,670 – 58,704		3,117.00	60,896 – 60,930		3,245.00	63,122 – 63,157		3,373.00
54,252 – 54,287		2,863.00	56,478 – 56,513		2,991.00	58,704 – 58,739		3,119.00	60,930 – 60,965		3,247.00	63,157 – 63,191		3,375.00
54,287 – 54,322		2,865.00	56,513 – 56,548		2,993.00	58,739 – 58,774		3,121.00	60,965 – 61,000		3,249.00	63,191 – 63,226		3,377.00
54,322 – 54,357		2,867.00	56,548 – 56,583		2,995.00	58,774 – 58,809		3,123.00	61,000 – 61,035		3,251.00	63,226 – 63,261		3,379.00
54,357 – 54,391		2,869.00	56,583 – 56,617		2,997.00	58,809 – 58,843		3,125.00	61,035 – 61,070		3,253.00	63,261 – 63,296		3,381.00
54,391 – 54,426		2,871.00	56,617 – 56,652		2,999.00	58,843 – 58,878		3,127.00	61,070 – 61,104		3,255.00	63,296 – 63,330		3,383.00
54,426 – 54,461		2,873.00	56,652 – 56,687		3,001.00	58,878 – 58,913		3,129.00	61,104 – 61,139		3,257.00	63,330 – 63,365		3,385.00
54,461 – 54,496		2,875.00	56,687 – 56,722		3,003.00	58,913 – 58,948		3,131.00	61,139 – 61,174		3,259.00	63,365 – 63,400		3,387.00
54,496 – 54,530		2,877.00	56,722 – 56,757		3,005.00	58,948 – 58,983		3,133.00	61,174 – 61,209		3,261.00	63,400 – 63,435		3,389.00
54,530 – 54,565		2,879.00	56,757 – 56,791		3,007.00	58,983 – 59,017		3,135.00	61,209 – 61,243		3,263.00	63,435 – 63,470		3,391.00
54,565 – 54,600		2,881.00	56,791 – 56,826		3,009.00	59,017 – 59,052		3,137.00	61,243 – 61,278		3,265.00	63,470 – 63,504		3,393.00
54,600 – 54,635		2,883.00	56,826 – 56,861		3,011.00	59,052 – 59,087		3,139.00	61,278 – 61,313		3,267.00	63,504 – 63,539		3,395.00
54,635 – 54,670		2,885.00	56,861 – 56,896		3,013.00	59,087 – 59,122		3,141.00	61,313 – 61,348		3,269.00	63,539 – 63,574		3,397.00
54,670 – 54,704		2,887.00	56,896 – 56,930		3,015.00	59,122 – 59,157		3,143.00	61,348 – 61,383		3,271.00	63,574 – 63,609		3,399.00
54,704 – 54,739		2,889.00	56,930 – 56,965		3,017.00	59,157 – 59,191		3,145.00	61,383 – 61,417		3,273.00	63,609 – 63,643		3,401.00
54,739 – 54,774		2,891.00	56,965 – 57,000		3,019.00	59,191 – 59,226		3,147.00	61,417 – 61,452		3,275.00	63,643 – 63,678		3,403.00
54,774 – 54,809		2,893.00	57,000 – 57,035		3,021.00	59,226 – 59,261		3,149.00	61,452 – 61,487		3,277.00	63,678 – 63,713		3,405.00
54,809 – 54,843		2,895.00	57,035 – 57,070		3,023.00	59,261 – 59,296		3,151.00	61,487 – 61,522		3,279.00	63,713 – 63,748		3,407.00
54,843 – 54,878		2,897.00	57,070 – 57,104		3,025.00	59,296 – 59,330		3,153.00	61,522 – 61,557		3,281.00	63,748 – 63,783		3,409.00
54,878 – 54,913		2,899.00	57,104 – 57,139		3,027.00	59,330 – 59,365		3,155.00	61,557 – 61,591		3,283.00	63,783 – 63,817		3,411.00
54,913 – 54,948		2,901.00	57,139 – 57,174		3,029.00	59,365 – 59,400		3,157.00	61,591 – 61,626		3,285.00	63,817 – 63,852		3,413.00
54,948 – 54,983		2,903.00	57,174 – 57,209		3,031.00	59,400 – 59,435		3,159.00	61,626 – 61,661		3,287.00	63,852 – 63,887		3,415.00
54,983 – 55,017		2,905.00	57,209 – 57,243		3,033.00	59,435 – 59,470		3,161.00	61,661 – 61,696		3,289.00	63,887 – 63,922		3,417.00
55,017 – 55,052		2,907.00	57,243 – 57,278		3,035.00	59,470 – 59,504		3,163.00	61,696 – 61,730		3,291.00	63,922 – 63,957		3,419.00
55,052 – 55,087		2,909.00	57,278 – 57,313		3,037.00	59,504 – 59,539		3,165.00	61,730 – 61,765		3,293.00	63,957 – 63,991		3,421.00
55,087 – 55,122		2,911.00	57,313 – 57,348		3,039.00	59,539 – 59,574		3,167.00	61,765 – 61,800		3,295.00	63,991 – 64,026		3,423.00
55,122 – 55,157		2,913.00	57,348 – 57,383		3,041.00	59,574 – 59,609		3,169.00	61,800 – 61,835		3,297.00	64,026 – 64,061		3,425.00
55,157 – 55,191		2,915.00	57,383 – 57,417		3,043.00	59,609 – 59,643		3,171.00	61,835 – 61,870		3,299.00	64,061 – 64,096		3,427.00
55,191 – 55,226		2,917.00	57,417 – 57,452		3,045.00	59,643 – 59,678		3,173.00	61,870 – 61,904		3,301.00	64,096 – 64,130		3,429.00
55,226 – 55,261		2,919.00	57,452 – 57,487		3,047.00	59,678 – 59,713		3,175.00	61,904 – 61,939		3,303.00	64,130 – 64,165		3,431.00
55,261 – 55,296		2,921.00	57,487 – 57,522		3,049.00	59,713 – 59,748		3,177.00	61,939 – 61,974		3,305.00	64,165 – 64,200		3,433.00
55,296 – 55,330		2,923.00	57,522 – 57,557		3,051.00	59,748 – 59,783		3,179.00	61,974 – 62,009		3,307.00	64,200 – 64,235		3,435.00
55,330 – 55,365		2,925.00	57,557 – 57,591		3,053.00	59,783 – 59,817		3,181.00	62,009 – 62,043		3,309.00	64,235 – 64,270		3,437.00
55,365 – 55,400		2,927.00	57,591 – 57,626		3,055.00	59,817 – 59,852		3,183.00	62,043 – 62,078		3,311.00	64,270 – 64,304		3,439.00
55,400 – 55,435		2,929.00	57,626 – 57,661		3,057.00	59,852 – 59,887		3,185.00	62,078 – 62,113		3,313.00	64,304 – 64,339		3,441.00
55,435 – 55,470		2,931.00	57,661 – 57,696		3,059.00	59,887 – 59,922		3,187.00	62,113 – 62,148		3,315.00	64,339 – 64,374		3,443.00
55,470 – 55,504		2,933.00	57,696 – 57,730		3,061.00	59,922 – 59,957		3,189.00	62,148 – 62,183		3,317.00	64,374 – 64,409		3,445.00
55,504 – 55,539		2,935.00	57,730 – 57,765		3,063.00	59,957 – 59,991		3,191.00	62,183 – 62,217		3,319.00	64,409 – 64,443		3,447.00
55,539 – 55,574		2,937.00	57,765 – 57,800		3,065.00	59,991 – 60,026		3,193.00	62,217 – 62,252		3,321.00	64,443 – 64,478		3,449.00
55,574 – 55,609		2,939.00	57,800 – 57,835		3,067.00	60,026 – 60,061		3,195.00	62,252 – 62,287		3,323.00	64,478 – 64,513		3,451.00
55,609 – 55,643		2,941.00	57,835 – 57,870		3,069.00	60,061 – 60,096		3,197.00	62,287 – 62,322		3,325.00	64,513 – 64,548		3,453.00
55,643 – 55,678		2,943.00	57,870 – 57,904		3,071.00	60,096 – 60,130		3,199.00	62,322 – 62,357		3,327.00	64,548 – 64,583		3,455.00
55,678 – 55,713		2,945.00	57,904 – 57,939		3,073.00	60,130 – 60,165		3,201.00	62,357 – 62,391		3,329.00	64,583 – 64,617		3,457.00
55,713 – 55,748		2,947.00	57,939 – 57,974		3,075.00	60,165 – 60,200		3,203.00	62,391 – 62,426		3,331.00	64,617 – 64,652		3,459.00
55,748 – 55,783		2,949.00	57,974 – 58,009		3,077.00	60,200 – 60,235		3,205.00	62,426 – 62,461		3,333.00	64,652 – 64,687		3,461.00
55,783 – 55,817		2,951.00	58,009 – 58,043		3,079.00	60,235 – 60,270		3,207.00	62,461 – 62,496		3,335.00	64,687 – 64,722		3,463.00
55,817 – 55,852		2,953.00	58,043 – 58,078		3,081.00	60,270 – 60,304		3,209.00	62,496 – 62,530		3,337.00	64,722 – 64,757		3,465.00
55,852 – 55,887		2,955.00	58,078 – 58,113		3,083.00	60,304 – 60,339		3,211.00	62,530 – 62,565		3			

2003 Income Tax Return Mailing Addresses and Locality Codes

Mail your income tax return to your Commissioner of the Revenue at the address below.

* DENOTES DIRECTOR OF FINANCE

** DENOTES DIRECTOR, DEPARTMENT OF TAX ADMINISTRATION

CITIES

Alexandria City - **510**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-838-4570

Bedford City - **515**
P.O. Box 807, Bedford, VA 24523-0807
540-587-6051

Bristol City - **520**
497 Cumberland St., Bristol, VA 24201
276-645-7316

Buena Vista City - **530**
2039 Sycamore Ave., Buena Vista, VA 24416-3133
540-261-8611

Charlottesville City - **540**
P.O. Box 9031, Charlottesville, VA 22906-9031
434-970-3160

Chesapeake City - **550**
P.O. Box 15285, Chesapeake, VA 23328-5285
757-382-6732

Colonial Heights City - **570**
P.O. Box 3401, Colonial Heights, VA 23834
804-520-9280

Covington City - **580**
P.O. Drawer 58, Covington, VA 24426-0058
540-965-6350

Danville City - **590**
P.O. Box 480, Danville, VA 24543
434-799-5145

Emporia City - **595**
P.O. Box 956, Emporia, VA 23847
434-634-5405

Fairfax City - **600**
10455 Armstrong St., Room 210, City Hall,
Fairfax, VA 22030-3649
703-385-7882

Falls Church City - **610**
300 Park Avenue, Room 104-E,
Falls Church, VA 22046
703-248-5065

Franklin City - **620**
P.O. Box 389, Franklin, VA 23851-0389
757-562-8548

Fredericksburg City - **630**
P.O. Box 644, Fredericksburg, VA 22404-0644
540-232-1004

Galax City - **640**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
276-236-2528

Hampton City - **650**
P.O. Box 636, Hampton, VA 23669-0636
757-727-6690

Harrisonburg City - **660**
P.O. Box 20031, Harrisonburg, VA 22801-7531
540-432-7704

Hopewell City - **670**
P.O. Box 1604, Hopewell, VA 23860
804-541-2237

Lexington City - **678**
P.O. Box 922, Lexington, VA 24450
540-462-3701

Lynchburg City - **680**
P.O. Box 858, Lynchburg, VA 24505-0858
434-847-1305

Manassas City - **683**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-257-8298

Manassas Park City - **685**
One Park Center Court,
Manassas Park, VA 20111-2395
703-335-8825

Martinsville City - **690**
P.O. Box 1222, Martinsville, VA 24114-1222
276-656-5131

Newport News City - **700**
2400 Washington Ave., Newport News, VA 23607-4389
757-926-8653

Norfolk City - **710**
P.O. Box 2260, Norfolk, VA 23501-2260
757-441-2277

Norton City - **720**
P.O. Box 347, Norton, VA 24273
276-679-0031

Petersburg City - **730**
135 N. Union St., Petersburg, VA 23803
804-733-2315

Poquoson City - **735**
500 City Hall Ave., Poquoson, VA 23662-1963
757-868-3020

Portsmouth City - **740**
801 Crawford St, Portsmouth, VA 23704-3870
757-393-8773

Radford City - **750**
P.O. Box 3606, Radford, VA 24143
540-731-3613

Richmond City * - **760**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
804-646-5690

Roanoke City - **770**
P.O. Box 718, Roanoke, VA 24004
540-853-6543

Salem City - **775**
P.O. Box 869, Salem, VA 24153-0869
540-375-3019

Staunton City - **790**
P.O. Box 4, Staunton, VA 24402-0004
540-332-3829

Suffolk City - **800**
P.O. Box 1459, Suffolk, VA 23439-1459
757-923-3800

Virginia Beach City - **810**
2401 Court House Dr., Bldg 1,
Virginia Beach, VA 23456
757-427-4483

Waynesboro City - **820**
P.O. Box 1028, Waynesboro, VA 22980
540-942-6610

Williamsburg City - **830**
P.O. Box 245, Williamsburg, VA 23185
757-220-6150

Winchester City - **840**
P.O. Box 706, Winchester, VA 22604
540-667-1815

COUNTIES

Accomack County - **001**
P.O. Box 186 Accomack, VA 23301-0186
757-787-5747

Albemarle County * - **003**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
434-296-5851

Alleghany County - **005**
P.O. Box 300 Low Moor, VA 24457-0300
540-863-6640

Amelia County - **007**
P.O. Box 269, Amelia, VA 23002
804-561-2158

Amherst County - **009**
P.O. Box 719, Amherst, VA 24521
434-946-9310

Appomattox County - **011**
P.O. Box 125, Appomattox, VA 24522
434-352-7450

Arlington County - **013**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-228-3055

Augusta County - **015**
P.O. Box 959, Verona, VA 24482
540-245-5640

Bath County - **017**
P.O. Box 130, Warm Springs, VA 24484
540-839-7231

Bedford County - **019**
122 E. Main St., Suite 103, Bedford, VA 24523
540-586-7621

Bland County - **021**
P.O. Box 130, Bland, VA 24315
276-688-4291

Botetourt County - **023**
P.O. Box 128, Fincastle, VA 24090
540-473-8270

Brunswick County - **025**
P.O. Box 669, Lawrenceville, VA 23868
434-848-2313

Buchanan County - **027**
P.O. Box 1042, Grundy, VA 24614-1042
276-935-6541

Buckingham County - **029**
P.O. Box 138, Buckingham, VA 23921
434-969-4181

Campbell County - **031**
P.O. Box 66, Rustburg, VA 24588
434-332-9518

Caroline County - **033**
P.O. Box 531, Bowling Green, VA 22427
804-633-4054

Carroll County - **035**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
276-728-2331

Charles City County - **036**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
804-829-9216

Charlotte County - **037**
P.O. Box 308, Charlotte C.H., VA 23923
434-542-5546

Chesterfield County - **041**
P.O. Box 124, Chesterfield, VA 23832-0124
804-748-1281

Clarke County - **043**
P.O. Box 67, Berryville, VA 22611
540-955-5108

Craig County - **045**
P.O. Box 186, New Castle, VA 24127-0186
540-864-6241

Culpeper County - **047**
P.O. Box 1807, Culpeper, VA 22701
540-727-3443

Cumberland County - **049**
P.O. Box 77, Cumberland, VA 23040
804-492-4280

Dickenson County - **051**
P.O. Box 1067, Clintwood, VA 24228
276-926-1646

Dinwiddie County - **053**
P.O. Box 104, Dinwiddie, VA 23841-0104
804-469-4507

COUNTIES (CONTINUED)

Essex County - **057**
P.O. Box 879, Tappahannock, VA 22560-0879
804-443-2661

Fairfax County ** - **059**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-222-8234

Fauquier County - **061**
P.O. Box 149, Warrenton, VA 20188-0149
540-347-8617

Floyd County - **063**
100 E. Main St., Floyd, VA 24091
540-745-9345

Fluvanna County - **065**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
434-591-1940

Franklin County - **067**
275 S. Main St., Ste. 106, Rocky Mt., VA 24151
540-483-3083

Frederick County - **069**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
540-665-5681

Giles County - **071**
130 N. Main St, Pearisburg, VA 24134-1625
540-921-3321

Gloucester County - **073**
P.O. Box 577, Gloucester, VA 23061-0577
804-693-3451

Goochland County - **075**
P.O. Box 60, Goochland, VA 23063
804-556-5307

Grayson County - **077**
P.O. Box 126, Independence, VA 24348
276-773-2381

Greene County - **079**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
434-985-5211

Greensville County - **081**
1750 East Atlantic St., Rm. 216, Emporia, VA 23847
434-348-4227

Halifax County - **083**
P.O. Box 1847, Halifax, VA 24558
434-476-3314

Hanover County - **085**
P.O. Box 129, Hanover, VA 23069-0129
804-365-6129

Henrico County * - **087**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
804-501-4263

Henry County - **089**
P.O. Box 1077, Collinsville, VA 24078-1077
276-634-4690

Highland County - **091**
P.O. Box 148, Monterey, VA 24465
540-468-2142

Isle of Wight County - **093**
P.O. Box 107, Isle of Wight, VA 23397
757-365-6222

James City County - **095**
P.O. Box 283, Williamsburg, VA 23187-0283
757-253-6695

King George County - **099**
10459 Courthouse Dr., Suite 101,
King George, VA 22485-3862
540-775-4664

King and Queen County - **097**
P.O. Box 178, King & Queen Courthouse, VA 23085
804-785-5976

King William County - **101**
P.O. Box 217, King William, VA 23086
804-769-4941

Lancaster County - **103**
P.O. Box 122, Lancaster, VA 22503
804-462-7920

Lee County - **105**
P.O. Box 96, Jonesville, VA 24263
276-346-7722

Loudoun County - **107**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-777-0260

Louisa County - **109**
P.O. Box 8, Louisa, VA 23093
540-967-3432

Lunenburg County - **111**
11512 Courthouse Rd. Lunenburg, VA 23952
434-696-2516

Madison County - **113**
P.O. Box 56, Madison, VA 22727
540-948-4421

Mathews County - **115**
P.O. Box 896, Mathews, VA 23109-0896
804-725-7168

Mecklenburg County - **117**
P.O. Box 360, Boydton, VA 23917
434-738-6191

Middlesex County - **119**
P.O. Box 148, Saluda, VA 23149-0148
804-758-5331

Montgomery County - **121**
755 Roanoke St., Ste. 1-A, Christiansburg, VA 24073
540-382-5710

Nelson County - **125**
P.O. Box 246, Lovingson, VA 22949
434-263-7070

New Kent County - **127**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
804-966-9610

Northampton County - **131**
P.O. Box 65, Eastville, VA 23347-0065
757-678-0448

Northumberland County - **133**
P.O. Box 309, Heathsville, VA 22473
804-580-4600

Nottoway County - **135**
P.O. Box 5, Nottoway, VA 23955
434-645-9317

Orange County - **137**
P.O. Box 389, Orange, VA 22960
540-672-4441

Page County - **139**
101 S. Court St., Luray, VA 22835
540-743-3840

Patrick County - **141**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
276-694-7131

Pittsylvania County - **143**
P.O. Box 272, Chatham, VA 24531-0272
434-432-7940

Powhatan County - **145**
P.O. Box 40, Powhatan, VA 23139
804-598-5616

Prince Edward County - **147**
P.O. Box 446, Farmville, VA 23901
434-392-3231

Prince George County - **149**
P.O. Box 155, Prince George, VA 23875-0155
804-733-2626

Prince William County* - **153**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-792-6710

Pulaski County - **155**
52 West Main Street, Suite 200,
Pulaski, VA 24301-5016
540-980-7750

Rappahannock County - **157**
P.O. Box 115, Washington, VA 22747-0115
540-675-5370

Richmond County - **159**
P.O. Box 366, Warsaw, VA 22572
804-333-3722

Roanoke County - **161**
P.O. Box 21709, Roanoke, VA 24018
540-772-2049

Rockbridge County - **163**
P.O. Box 1160, Lexington, VA 24450-1160
540-463-3431

Rockingham County - **165**
20 E. Gay St., Harrisonburg, VA 22802
540-564-3000

Russell County - **167**
P.O. Box 517, Lebanon, VA 24266
276-889-8018

Scott County - **169**
104 E. Jackson St., Suite 6, Gate City, VA 24251
276-386-7692

Shenandoah County - **171**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
540-459-6170

Smyth County - **173**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
276-782-4040

Southampton County - **175**
P.O. Box 760, Courtland, VA 23837-0760
757-653-3032

Spotsylvania County - **177**
P.O. Box 175, Spotsylvania, VA 22553-0175
540-582-7046

Stafford County - **179**
P.O. Box 98, Stafford, VA 22555-0098
540-658-4131

Surry County - **181**
P.O. Box 35, Surry, VA 23883
757-294-5225

Sussex County - **183**
P.O. Box 1398, Sussex, VA 23884-0398
434-246-5511

Tazewell County - **185**
101 E. Main St., Tazewell, VA 24651
276-988-1235

Warren County - **187**
P.O. Box 1775, Front Royal, VA 22630-1775
540-635-2651

Washington County - **191**
174 E. Main St., Abingdon, VA 24210-2895
276-676-6270

Westmoreland County - **193**
P.O. Box 68, Montross, VA 22520
804-493-9052

Wise County - **195**
P.O. Box 1278, Wise, VA 24293
276-328-3556

Wythe County - **197**
101 Wythe Co. Courthouse, Wytheville, VA 24382
276-223-6015

York County - **199**
P.O. Box 90, Yorktown, VA 23690-0090
757-890-3381